Tax Institute Bookshelf

Supplement

Tax Policy

TWENTY-FIVE YEARS OF TAX INSTITUTE PUBLICATIONS

December, 1957

TAX INSTITUTE, INC.
457 Nassau Street
Princeton, New Jersey

In observance of its twenty-fifth anniversary, the Tax Institute has compiled this list of its publications. These have been classified to conform to the Tax Institute Bookshelf subject headings.

Four hundred authors from the various tax professions, as well as other distinguished persons, constitute the list of contributors. The great diversity of subject matter, representing almost every aspect of public finance, is indicated by the Contents.

In addition to its annual symposium volumes and the monthly issues of Tax Policy, the Tax Institute has published eight Forum Pamphlets, three volumes of Pennsylvania Conference Proceedings, two volumes of panel discussions, three volumes of tax yield statistics, one volume of a metropolitan economic series, 138 Taxes for Democracy, and some early pamphlets and reports. A complete list of books published by the Institute is given on the back cover.

CONTENTS

CONTRIBUTORS TO TAX INSTITUTE PUBLICATIONS v

CLASSIFIED SECTION 1

O. PUBLIC FINANCE—GENERAL

1. Federal. See also IV A 1 1
2. State. See also IV A 2 1
3. Local. See also IV A 2 2

I. TAXES AND OTHER GOVERNMENTAL REVENUES

A. TAXATION—GENERAL. See also IV 2
1. Federal 3
2. State 3
3. Local 5

B. TAXES—SPECIFIC
1. Admission and Amusement. See also I B 17 5
2. Alcoholic Beverage. See also I B 17 5
3. Bank 6
Capital Gains. See I B 9 a (1) and I B 10
4. Capital Stock 6
5. Chain Store 6
6. Corporation and Franchise, State. See also I B 10 6
7. Excess Profits 6
Excises. See I B 17
Gasoline. See I B 8 a
8. Highway User. See also II B 6 a 7
a. Gasoline. See also I B 17 7
b. Motor Vehicle 7
9. Income, Federal
a. General 7
(1) Capital Gains and Losses 7
(2) Deductions and Exclusions 8
(3) Tax Accounting 8
(4) Depletion, Depreciation, and Obsolescence 8
(5) Inventory 8
(6) Research and Development Costs 8
(7) Nonresident Alien and Foreign Tax Questions 8
b. Corporate 8
(1) Compensation to Officers 8
(2) Dealings with Stockholders and Bondholders 8
(3) Mergers, Consolidations, Reorganizations, and Liquidations 8
(4) Distributions 9
(5) Pension and Profit-Sharing Trusts 9
(6) Undistributed Profits 9
(7) Miscellaneous. See also I D 9
c. Partnerships 9
d. Cooperatives 9
e. Estates and Trusts 10
f. Personal 10
(1) Exemptions and Deductions 10
(2) Family Problems 10
(3) Tax Withholding 10
(4) Professional and Other Specialized Incomes 10
10. Income, State. See also I B 6 10
11. Income, Local 10
12. Inheritance, Estate, and Gift 11

13. Insurance 11
Motor Vehicle. See I B 8 b
Oleomargarine. See I B 17
Pari-Mutuel. See I B 1
14. Poll 11
15. Property
a. General Property 11
b. Personal Property 11
c. Real Estate. See also I C 4 and V 3 12
(1) Assessment. See also VI B 5 c 12
(2) Collection 13
d. Capital Levy 13
Racing. See I B 1 and I B 17
16. Sales, General, and Spendings 13
17. Sales, Selective. See also I B 1, 2, 8, and 21 14
18. Severance 15
Soft Drinks. See I B 17
19. Stock Transfer and Document Registry 15
20. Tariff. See also VII A 15
21. Tobacco 15
22. Utility. See also II B 2 15

C. OTHER TAX AND NON-TAX REVENUES 15
1. Social Security Taxes. See also II B 7 15
2. Licenses and Fees 16
3. Monopoly Profits 16
4. Other Revenues (special assessments, sewer rentals, water rates, tolls, fines, gifts, etc.) 16

D. TAXPAYER MATTERS
1. Tax Compliance 16
2. Tax Planning 16
3. Tax Practice and Procedure 16
4. Taxpayer and Tax Research Organizations 16

II. EXPENDITURES

A. GENERAL. See also IV 17
1. Federal 17
2. State. See also II A 17
3. Local. See also II A 17

B. SPECIFIC
1. Education. See also V 4 17
2. Government Enterprises and Agencies 18
3. International Affairs and Finance 18
4. National Defense and Veterans' Benefits 18
5. Public Safety 19
6. Public Works 19
a. Highways and Transportation Facilities. See also I B 8 and V 4 19
b. Urban Redevelopment and Housing. See also V 3 and V 4 . 19
c. Other Public Works 19
7. Welfare 20

III. PUBLIC DEBT. *See also* IV.

A. GENERAL 20
1. Federal 20
2. State 20
3. Local 20

B. ADMINISTRATION
1. Federal 20
2. State 20
3. Local 20

IV. FISCAL POLICY

A. GENERAL 21
1. Federal 21
a. Taxation. See also I B 21
b. Expenditure. See also II B 23
c. Debt. See also III 23
2. State and Local 23

B. SPECIFIC ISSUES
1. Regulation Through Taxation 24
2. Tax Exemptions 24
3. Incentive Taxation 24
4. Taxation and Investment 24
5. Subsidies. See also II B 8 25
6. Loans 25

C. BACKGROUND MATERIAL 25
1. Economic Forecasting 25
2. Income Statistics 25
3. Capital Formation 25
4. Population Trends 25
5. Land Values and Uses 25
6. Industrial Development Factors and Trends 25
7. Retailing Trade Developments 25
8. Power Developments (hydro-electric, nuclear, etc.) 25
9. Transportation Trends 25
10. Other 26

V. INTERGOVERNMENTAL FISCAL RELATIONS

1. Tax Conflicts
a. Multiple Taxation 26
b. Tax Barriers to Trade 26
2. Fiscal Coordination and Cooperation. See also V 7 27
3. Intergovernmental Tax Exemptions, Immunities and In Lieu Payments 27
4. Grants-in-Aid and Shared Taxes. See also II B 1, II B 6 a, and II B 6 b 28
5. State Control Over Local Finance 29
6. Reallocation of Governmental Functions 29
7. Consolidation and Fiscal Coordination of Local Units 29
8. Governmental Centralization 29

VI. FISCAL ADMINISTRATION

A. GENERAL
1. Federal 29
2. State 29
3. Local 29

B. SPECIFIC
1. Accounting and Auditing 30
2. Budgeting 30
Debt Administration. See III B
3. Financial Reporting 30
4. Purchasing 30

5. Tax Administration. For administration of specific taxes, see items under each tax, I B
a. General 30
b. Simplification and other policy changes to facilitate administration 31
c. Review and Equalization. See also I B 15 c (1) 31
d. Judicial Review 31

VII. INTERNATIONAL AND FOREIGN PUBLIC FINANCE

A. INTERNATIONAL 31
1. International Double Taxation 31
2. Tax Conventions 31
3. International Fiscal Transactions 31

B. NATIONAL
Australia 31
Canada 31
China 32
France 32
Germany 32
Great Britain 32
India 32
Italy 32
New Zealand 32
Union of Soviet Socialist Republics 32

Editorial Note:

Please note that the name of the Tax Institute was the Tax Policy League from 1934 to 1940, and that some of the early issues of Tax Policy were published under the name of Tax Bits.

Abbott, Charles Cortez, III A 1
Ackley, Clarence E., II B 1
Alderfer, H. F., V 7
Alvord, Ellsworth C., I B 9 b (6)
Alyea, Paul E., IV A 1 a
Anderson, William, IV A 1 a
Angell, Montgomery B., VI B 5 a
Arnold, Arthur Z., VII B USSR
Arnold, James A., Jr., IV A 2
Arnold, William, II B 1
Arlt, Carl T., V 1 b
Ashley, E. Everett, 3rd., II B 6 b
Atkins, Carter W., II B 1
Austin, Maurice, I B 9 b (7); IV B 4
Ayers, Allan F., Jr., I B 9 b (6); IV B 4

Ballantine, Arthur A., VI B 5 d
Bane, Frank, I B 8
Bare, Kendig C., O 2
Barker, Carl, VI B 5 a
Barnett, John V., I B 16
Bauer, John, IV B 4
Beckett, R. C., I B 7
Bierman, Jacquin D., I B 7
Bird, Frederick L., I B 15 c (1); I B 15 c (2); IV A 1 a; IV B 2; V 5; VI A 2; VI A 3
Bixler, Roland M., IV A 1 a
Black, Russell Van Nest, II B 6
Blakey, Roy G., I A; IV A 1 a
Bloch, H. S., IV A
Blough, Roy, I B 9 b; I B 9 f; V 3; V 4
Bole, Robert D., V 4
Bowen, Howard R., I B 9 b
Bowers, Stanley J., O 2; I B 8 b; I B 16; II B 1
Bradley, Andrew M., VI B 2
Bradley, Phillips, V 3
Brown, Bernard, I B 16
Brown, Robert C., V 1 b
Brown, William H., I A 2
Bryson, Brady O., IV B 2
Buck, A. E., II A 1
Buehler, Alfred G., O 2; I A; I A 3; I B 7; I B 9 a; I B 15 b; I B 16; IV A 1 a; IV A 2
Burger, Alvin A., I B 15; V 4; VI A 2
Burtis, Edgar L., V 1 b
Bussing, Irvin, IV C 10
Butler, Arthur C., II B 6 a
Buttenheim, Harold S., I B 15 c; I D 4; IV A
Butters, J. Keith, I B 9 b; IV B 4
Byrne, Thomas A., I B 15 c (1)

Carlebach, William D., IV A 2
Carlson, Reynold E., V 1 b
Carroll, Charles R., VII A 1
Carroll, Mitchell B., VII A 1; VII A 2
Casey, D. E., IV A 1 a
Casey, William J., I B 9 b (4)
Chandler, Lester, IV A 1 a
Chapman, Alger B., I B 7; V
Charlesworth, James C., VI A 2
Chase, David B., VI B 5 a
Chatters, Carl H., O 3; V 3
Christianson, Theodore, I B 5
Clark, Colin, IV A
Cline, Denzel C., O 2; I B 15 c; I B 16
Cochran, Robert L., V 1 b
Collins, Arthur, VII B GreatBritain
Comstock, Alzada, IV A 1 a
Conlon, Charles F., VI B 5 a
Connelly, William F., I A 2; V 2
Connolly, John L., I B 9 b; I B 9 b (6)
Cornick, Philip H., I B 15 b; II B 6 b
Cortney, Philip, I B 7
Courtney, Joseph F., IV A 2
Coyle, David Cushman, IV A 1 a
Cronkright, Clayton S., IV A 2; IV C 6
Crown, Joseph H., I B 7
Curtiss, Ralph E., I B 2

Daily, L. D., I B 15 c (1)
Darrell, Norris, I B 9 a; I B 9 a (3)
Dayton, Kenneth, II A 3
Dendy, Thomas H., VI B 5 a
Dent, John H., O 2
Deperon, Paul, VII A 1
de Vegh, Imrie, IV A 1 a
Diamond, Leo A., VI B 5 a
Dixon, Albert, Jr., I B 9 b (6)
Drake, Leonard A., I B 6
Dresser, Robert B., IV A 1 a
Driscoll, Alfred E., V 2
Douglas, Monteath, IV A 1 a
Duiker, William J., I B 9 b (6)

Eaton, A. Kenneth, VII B Canada
Eaton, George S., I B 7
Eccles, Marriner S., IV A 1 a
Ecker-Racz, L. L., V 2; V 4
Edelmann, Chester M., I B 7; I B 17
Edmonds, Arnold L., O 2; I A 3; I B 6
Edmonds, Franklin Spencer, V 1 a
Efros, Abraham, I B 2
Egger, Rowland, VI A 2
Eisner, Mark, I D 4; V 1 b
Elkin, E. M., I B 7
Emch, Donovan F., I B 15 a

Fagan, Elmer D., IV A 2

Fagin, Henry, II B 6 b
Farioletti, Marius, I B 16
Faught, Albert Smith, IV A 1 a
Fernald, Henry B., VI B 5 a; VII A 2
Fillman, Jesse R., V 2
Fine, John S., O 2
Fitch, Lyle C., II B 6 a
Flanders, Ralph E., I B 7; IV A 1 a
Foley, Edward H., Jr., VI B 5 a
Ford, Robert S., I B 7; I B 17; IV A 2; V 3; VI A 3
Franz, William J., IV A 1 a
Frederic, Katherine A., I B 16
Friedman, Wilbur H., I B 7
Frye, Arnold, VI A 3
Fuller, Edgar, II B 1
Fuller, Walter P., I B 15 a

Gainsbrugh, Martin R., I B 9 b (6)
Gallagher, Hubert R., V 1 b
Gemmill, Kenneth W., V 1 a
George, Edwin B., I B 9 b (6)
Gilbert, Milton, IV C 10
Gill, George E., I B 15 c (1)
Glander, C. Emory, V 4
Gleeson, Gerald A., I B 16; VI B 5 a
Godfrey, W., VI B 5 a
Goldstein, Meyer M., I B 9 b (5)
Goode, Richard, I B 9 b (4)
Goodrich, Allen J., V 2
Gopal, M. H., VII B India
Gornick, Alan L., I B 9 b (6); II B 1
Grace, Alonzo G., II B 1
Graves, Mark, I B 16
Gray, Chester H., V 1 b
Gray, Welles A., I A 3
Green, Thomas S., I B 2
Griffith, Ernest S., I B 15 c (1)
Groves, Harold M., I B 9 a (1); I B 9 b; I B 15 a; I D 4; IV A 1 a
Gulick, Luther, IV A
Gutkin, Sydney A., I D 3

Haas, George C., I B 9 b (6)
Hackett, W. T., I B 12; IV B 4
Haig, Robert M., V 2
Hammer, Philip, V 7
Hansen, Alvin, III A 1
Harris, Seymour E., I C 1
Harriss, C. Lowell, I B 15 c
Hart, Albert Gailord, III A 1
Hatton, Robert E., V 3
Haviland, Jeanne-Louise, II B 6
Haygood, T. F., I B 15 a
Hearne, N. L., IV A 1 a; I B 9 a (4)
Hedrick, W. P., I B 21
Heebner, R. Gilbert, I B 7
Heer, Clarence, I B 7; I B 15 a; I B 15 c (1)
Heller, Walter W., I B 9 a; IV A 1 a
Henderson, Harold L., V 4
Henderson, Leon, I B 7; IV A 1 a
Herbert, Carl P., I B 15 c (1)
Herring, Frank W., II B 6 a
Herzel, William G., I B 15 c (1)
Holloway, Claude S., II B 1
Holmes, Lawrence G., I B 15 c; I B 15 c (1)
Homuth, H. G., I B 11
Horning, L. W., V 1 b
Hoyt, Homer, IV C 5
Hughes, James F., III A 1
Hughes, Rowland R., II A 1
Humphreys, H. E., Jr., IV A 1 a
Hurd, T. Norman, II B 1

Ingram, John W., O 2

Jacobs, Francis, II B 6 a
Jacobs, J. L., I B 15 b
Jacoby, Neil H., I B 16
James, George F., I B 9 a (7)
Janssen, Charles H., I B 17
Jensen, Jens P., I B 15 c; I D 4
Johnson, Albert W., O 2
Johnson, James W., VI B 5 a
Johnson, Laurence B., V 4
Johnson, Philip K., I B 15 c (1)
Jones, Homer, IV A 1
Jones, Howard P., V 5
Jones, Rowland, Jr., V 1 a
Jones, Russel C., VI B 5 a
Jordan, W. Donald, I B 7

Kades, Charles L., V 3
Kaiser, A. R., I B 5
Kaplan, A. D. H., IV A 1 a
Kassell, Mortimer M., I B 10; V 1 a
Keith, E. Gordon, I B 7; IV A 1 c
Kelton, Herbert M., I B 7; I D 4
Kennedy, Thomas, O 2
Kile, Elton, I B 9 d
Killough, Lucy Winsor, IV B 2
Kilpatrick, Wylie, V 5
King, Eldon P., VII A 2
Kingsley, William, I D 4
Kirk, Grayson, VII A
Kitendaugh, George H., V 2
Kostelanetz, Boris, VI B 5 a
Krueger, L. B., I B 15 c
Kurtzman, D. H., I B 11
Kurzman, Harold P., I B 9 b (6)

Labovitz, I. M., IV A 2
La Guardia, Fiorello H., II B 6
Lascelles, G. Arthur, VII B Canada
Lasser, J. K., VI B 5 a
Lawrence, Gayle K., VI A 2
Lawrence, John V., V 1 b
Laylin, Clarence D., I B 7
Lee, Maurice W., I B 5

Leland, Simeon E., I A 3; I B 15 a; IV A 1 a
Leonard, J. M., I B 15 c (1)
Lepawsky, Albert, V 2
Lindholm, Richard W., I B 10
Littlefield, K. C., V 2
Logsdon, C. S., I B 21
Long, Henry F., I B 15 b; V 2
Loos, Karl D., I B 9 d
Lore, Martin M., VI B 5 a
Louthan, Carter T., V 2
Lumley, John, II B 1
Lutz, Edward A., V 4
Lutz, Harley L., I B 15 b; I B 16; IV A 1 a

McCarren, Kenneth J., IV B 2
McFarland, John, I B 7
McGee, Cushman, III A 3
McInnes, Russell, V 3
McKay, Marion K., I B 10
McMahon, Edwin, VI A 2

Mack, Russell H., I B 6; I B 16
Maclean, Robert D., I B 15 c (1)
Magill, Roswell, IV A 1 a
Mahany, Rowland B., O 2
Mahon, James J., Jr., I A 2
Maloney, Vincent H., I B 9 b (6); VI B 5 a
Martel, Joseph S., I B 15 b
Martin, James W., I B 9 b; I B 16; I B 17; I D 4; IV A 1; IV B 2; V 1 a; V 2
Mastick, Seabury C., V
Matson, Theodore M., II B 6 a
Maxwell, James A., V 4
May, George O., I B 9 a (1)
Maynard, E. L., I B 15 c (1)
Maytag, Fred, II, I B 17
Means, John E., I B 16
Melder, F. Eugene, V 1 b
Melton, L. D., I B 15 c
Merry, Henry J., I B 7
Metzger, Leon D., I B 6
Mickey, Paul, I B 9 b (6)
Miller, Harry E., IV A 1 a
Miller, Herbert J., II B 1
Miller, Robert N., I B 9 b (6); VI B 5 a
Miller, William, O 2; II B 1
Mitchell, George W., II A 1; VI B 5 a
Moak, Lennox L., O 3
Moore, Frank C., II B 6 a
Morneweck, Carl D., II B 1
Murphy, Mary E., VII B GreatBritain
Musgrave, Richard A., IV A 1 a
Mushkin, Selma J., V 4
Myers, Eugene A., I B 16

Nelson, Godfrey N., I B 16
Nelson, Herbert U., I B 15 c (1)
Nelson, Richard W., IV A 2
Neuhoff, Malcolm C., IV A 2
Newcomb, Robinson, II B 6 a
Newcomer, Mabel, I B 9 f (1); I B 15 a; I D 4; IV A 1; IV A 1 a; V 4; VII A; VII B Germany
Newman, Herbert Ellis, II B 1
Nightingale, Edmund A., I B 15 c(1)
Noonan, Albert W., I B 15 b; I B 15 c (1)
Norton, Paul T., Jr., I B 9 a (4)

Oliphant, Charles, VI B 5 a
Oliver, J. W., IV A 1 a
O'Neil, John N., I B 15 c (1)
Ostertag, Harold C., V 2
Owen, Wilfred, II B 6 a

Patterson, Ernest Minor, I D 4; II A 2
Paul, Maurice G., Jr., I D 1
Pelham, Alfred M., O 3
Peloubet, Maurice E., I B 9 a (4)
Perloff, Harvey S., II B 6
Perry, J. H., VII B Canada
Peters, Horace W., I B 16
Petrie, J. R., VII B Canada
Pierce, Dixwell L., I B 15 c (1); I B 16; V 1 a
Ploeser, Walter C., II B 2
Polisher, Edward N., I B 12
Pollock, Walter W., I B 15 c (1)
Pond, Chester B., I B 10; IV A 2; V 3
Power, Leonard, II B 1
Proctor, Charles W., IV A 1 a

Raubinger, Frederick M., II B 1
Readinger, Albert S., O 2
Reames, Kenneth S., I B 7
Reeder, Sherwood, O 2; O 3
Reeves, Cuthbert E., I B 15 c (1)
Reid, William, II B 6 a
Rhyne, Charles S., V 3
Rice, Lloyd P., I C 1
Richardson, Mark E., I B 9 b (6)
Robertson, H. M., I B 21
Rolph, Earl R., IV A 1 a
Ross, William D., II B 6 a
Roterus, Victor, IV A 2
Rowland, A. H., VII B Canada
Rubloff, Arthur, IV C 7
Rudick, Harry J., I B 9 a (1); I B 9 b; I B 9 b (6)
Rukeyser, Merryle Stanley, I B 7
Ruml, Beardsley, I B 7; I B 9 a (1)
Ruttenberg, Stanley H., I B 7
Ryan, Robert H., IV A 2

St. Clair, G. P., I B 8 b
Salmon, Armand J., Jr., I B 8 a
Sanders, W. B., V 1 a
Sargent, Noel, I A

Scace, Homer E., II B 1; II B 6 a
Schmidt, A. W., II B 1
Schmidt, Emerson P., I B 7
Schreiber, Louis, I D 1
Seidman, Frank E., I B 7
Seidman, J. S., I B 9 a (3)
Seidman, M. L., I B 9 a (2)
Seligman, Eustace, I B 9 a (1)
Seltzer, Lawrence H., I B 9 a (1)
Seyler, William, VI A 2
Shaw, Eugene G., IV A 2
Shaw, Harry B., II B 6 c
Shere, Louis, I B 7
Sherfy, Raphael, VII A 2
Shoup, Carl, I B 9 a (1); I B 9 b (6); I B 15 a; I B 16; III A 1; V 2
Shultz, William J., I B 12
Sibley, George, I B 9 b (6)
Siff, Robert D., IV A 2
Silverson, Harry, I B 9 b (6)
Simons, Gustave, IV B 4
Simpson, Herbert D., I B 10; I B 15 a; I B 15 c (1)
Sims, Lewis B., I A 2
Sims, Seth D., IV C 5
Slitor, Richard E., I B 9 b (6)
Sloan, Harold S., I D 4
Slonim, Jay, VI B 5 d
Sly, John F., II B 1
Smith, Dan Throop, I B 7; I B 9 b (6); IV A 1 a
Smith, S. Abbot, I B 9 b (6)
Smith, Wade S., I A 3; II B 1
Snavely, Tipton R., V 2
Somers, Harold M., I B 5
Sonderman, L. H., I B 9 b (6)
Sonne, H. Christian, I B 9 b
Spengler, Edwin H., I B 15 a; I B 15 c
Spaeth, G. Howard, I B 15 c (1)
Stauffer, William H., V 4
Stephenson, E. C., I B 17
Sterling, Philip, I B 16; II B 1
Stockwell, Harland C., I B 15 c (1)
Stout, Randall S., I A 2
Strayer, Paul J., IV A 1 a; V 2
Strong, Floyd D., V 1 b
Studenski, Paul, I B 10; II B 6 b: IV A 1 a; V 3: V 4
Sunderson, J. Wilner, I B 17
Sutherland, William A., VI B 5 a
Swartz, Harold T., I B 9 b (1)
Sweitzer, Channing E., I B 16

Tarleau, Thomas N., I B 9 a (1); I B 9 b (6)
Tesoro, George A., VII B Italy
Thomas, Brinley, VII B GreatBritain
Tillman, Carl C., I B 11
Truitt, Paul T., V 1 b
Turner, Clarence L., I B 9 d; IV A 1 a
Tye, Charles W., VI B 5 a

Vernon, Weston, Jr., I A 3; I B 9 b (6)
Vickrey, William, I B 9 b (6)

Walker, Mabel, O 3; I A; I A 3; I B 16; I D 4; II B 6; II B 6 b; II B 7; IV A 2; IV C; IV C 4; IV C 7; V 1 b
Wallace, Benjamin B., I B 20; VII A
Wallace, Gerald L., VI B 5 a
Walsh, Stuart P., IV A 2
Ward, J. Carlton, Jr., IV C 8
Warren, Robert, IV A 1
Waters, Lawrence Leslie, I B16;V 1b
Watkins, Henry V., IV A 2
Watson, J. P., II B 1
Wedeking, Albert J., I C 4
Weissman, Rudolph L., I B 9 a (1)
Welch, Ronald B., I B 15 b
White, C. B., Jr., I B 15 c (1)
White, Charles P., V 3
Wiener, Arthur Wm., VI B 5 a
Wiley, Alexander, I B 17
Williams, Alfred H., I D 4
Williamson, Kossuth M., I A
Willoughby, Alfred, V 7
Witte, Edwin E., I C 1
Woll, Matthew, I B 9 b
Woodworth, Leo Day, I B 15 a
Wright, Ernest M., I B 17
Wueller, Paul H., I B 15 c; II B 1
Wynn, James O., I B 9 a (2)
Wynne, William H., VII B Canada

Xanthaky, George, I B 15 c (2)

Young, Andrew B., I B 16

Zangerle, John A., I B 15 c (1)
Ziefert, Max, I B 2
Zorbaugh, I B 15 c

CLASSIFIED SECTION

O. PUBLIC FINANCE—GENERAL

Tax Policy. "Big Problems in Public Finance," XXIII (January, 1956), 2-4. 25¢.

_____. "Tax Literature in 1943," X (October, 1943), 1-11. 25¢.

_____. "Working Library in Taxation," II (June, 1935), 1-16. 25¢.

Taxes for Democracy. "Snapshot of Public Purse: 1945," Nos. 132-33 (July 25, 1946), 1-2. 10¢.

_____. "Snapshot of Public Purse: 1946," No. 138 (November 20, 1947), 1. 5¢.

_____. "So You're Going to Teach Taxes!" Nos. 63-64 (August 18, 1942), 1-7. 10¢.

_____. "Tax Information Please: Questions," No. 9 (October 9, 1939), 1. 5¢.

_____. "Tax Information Please: Answers," No. 10 (October 19, 1939), 1. 5¢.

1. FEDERAL. See also IV A 1.

Tax Policy. "Some Views on Inflation and Budget," XIII (July-August, 1946), 3-6. 25¢.

Taxes for Democracy. "War Budget Number Two," No. 73 (January 25, 1943), 1. 5¢.

2. STATE. See also IV A 2.

Bare, Kendig C. "Report of Tax Policy Advisory Committee." Pp. 125-27. See Pennsylvania Tax Problems in 1957.

Bowers, Stanley J. "Ohio Tax System and Economy." Pp. 70-83. See Pennsylvania Tax Problem 1955.

Buehler, Alfred G. "Appraisal of Pennsylvania Tax Problem." Pp. 6-23. See Pennsylvania Tax Question?

_____. "Survey of Pennsylvania Tax Situation." Pp. 17-39. See Pennsylvania Tax Problem 1955.

Cline, Denzel C. "Michigan Fiscal Problems: Summary Report of Michigan Conference on State and Local Tax Problems," Tax Policy, XVI (August, 1949), 3-19. 50¢.

Dent, John H. "Pennsylvania Budget and Tax Problems." Pp. 62-66. See Pennsylvania Tax Problems in 1957.

Edmonds, Arnold L. "Analysis of Pennsylvania Budget and Revenue Requirements." Pp. 30-52. See Pennsylvania Tax Question?

Fine, John S. "Commonwealth Budget Problems." Pp. 1-5. See Pennsylvania Tax Question?

Ingram, John W. "Appraisal of Overall Budget and Tax Problems." Pp. 73-79. See Pennsylvania Tax Problems in 1957.

Johnson, Albert W. "Pennsylvania Budget and Tax Problems." Pp. 69-72. See Pennsylvania Tax Problems in 1957.

Kennedy, Thomas. "Report of Tax Policy Advisory Committee." Pp. 120-24. See Pennsylvania Tax Problems in 1957.

Mahany, Rowland B. "Pennsylvania Budget and Tax Problem." Pp. 59-61. See Pennsylvania Tax Problems in 1957.

Miller, William. "How Other States Are Meeting Their Revenue Problems." Pp. 137-44. See Pennsylvania Tax Question?

Pennsylvania Tax Problem 1955. Regional Round Table Conference. Princeton, 1955. 210 p. $3.00.

Pennsylvania Tax Problems in 1957. Regional Round Table Conference. Princeton, 1957. 132 p. $3.00.

Pennsylvania Tax Question? Regional Round Table Conference. Princeton, 1953. 146 p. $2.00.

Readinger, Albert S. "Pennsylvania Budget and Tax Problems." Pp. 67-68. See Pennsylvania Tax Problems in 1957.

Reeder, Sherwood. "Comparison of Pennsylvania Budget and Cost of Government With That of Other States." Pp. 40-49. See Pennsylvania Tax Problem 1955.

"Regional Round Tables on State and Local Wartime Fiscal Problems." Pp. 203-51. See Wartime Problems of State and Local Finance.

Tax Policy. "Highlighting Symposium on Wartime Problems of State and Local Finance," X (January, 1943), 1-10. 25¢.

_____. "Pennsylvania Tax Problem: Summary of Tax Institute Regional Round Table Conference," XX (July-August, 1953), 3-8. 50¢.

_____. "State and Local Revenue Outlook," XVIII (September, 1951), 3-8. 25¢.

_____. "State and Local Wartime

"Total Tax Collections

Tax Yields: 1941 Philadelphia

O 2. STATE (continued)
Fiscal Problems: Regional Reports from Seattle, Detroit, Denver, Boston, Florida," X (November, 1942), 1-19. 25¢.
Taxes for Democracy. "Putting Fiscal House in Order," No. 72 (January 4, 1943), 1. 5¢.
Wartime Problems of State and Local Finance. Symposium Volume. Philadelphia, 1943. 267 p. $2.50.

3. LOCAL. See also IV A 2.
Bowers, Stanley J. See O 2.
Chatters, Carl H. "Foreword." Pp. v-vi. See Financing Metropolitan Government.
_____. "Synthesis of Symposium." Pp. 275-77. See Financing Metropolitan Government.
Cline, Denzel C. See O 2.
Financing Metropolitan Government. Symposium Volume. Princeton, 1955. 295 p. $5.00.
Moak, Lennox L. "Financial Problems of Metropolitan Areas." Pp. 3-10. See Financing Metropolitan Government.
Pelham, Alfred M. "Complex Finances of Metropolitan Detroit." Pp. 161-71. See Financing Metropolitan Government.
Reeder, Sherwood. "Fiscal Significance of Economic Trends Affecting Metropolitan Government." Pp. 58-66. See Financing Metropolitan Government.
"Regional Round Tables on State and Local Wartime Fiscal Problems." See O 2.
Tax Policy. "Disintegration of American Cities," XIV (June-July, 1947), 3-12. 25¢.
_____. "Forecasts on Municipal Finance," XVII (February, 1950), 3-8. 25¢.
_____. "Metropolitan Diagnosis and Prescription," XXII (January-February, 1955), 2-12. 50¢.
_____. "Tax-Hungry Cities," XIII (March, 1946), 1-9. 25¢.
_____. See November, 1942, O 2.
_____. See January, 1943, O 2.
_____. See September, 1951, O 2.
Taxes for Democracy. "Bad Luck or Blundering?" No. 54 (February 24, 1941), 1. 5¢.
_____. "City Finances: 1941," No. 82 (June 4, 1943), 1. 5¢.
_____. "County Catechism," Nos. 102-4 (September 29, 1944), 1-3. 5¢.
_____. "Local Finances and the War," No. 70 (December 15, 1942), 1. 5¢.
_____. "Local Share of Taxes," No. 50 (December 15, 1941), 1. 5¢.
_____. "What About the County?" No. 83 (June 11, 1943). 1. 5¢.
Walker, Mabel. Business Enterprise and The City. Princeton, 1957. 144 p. $3.00.
_____. "Modern Merchandising and Municipal Finance," Tax Policy, XXII (April-May, 1955), 3-32. 75¢. Reprinted in Business Enterprise and The City, pp. 115-44.
_____. "Unanswered Questions in Municipal Finance," Tax Policy, XXI (June, 1954), 3-6. 25¢.
_____. See IV A 2.
_____. See IV B 6.
_____. See IV C 7.
Wartime Problems of State and Local Finance. See O 2.

I. TAXES AND OTHER GOVERNMENTAL REVENUES

A. TAXATION-GENERAL. See also IV.
Annual Meeting Papers 1933, Tax Policy, I (February, 1934), 2-22. 25¢.
Blakey, Roy G. "Fundamentals of Model Tax System." Supplement. 5 p. See Annual Meeting Papers 1933.
Buehler, Alfred G. "Critique of Present Methods of Business Taxation in United States." Pp. 45-62. See How Shall Business Be Taxed?
_____. "Theory of Business Taxation." Pp. 231-54. See Taxation and Business Concentration, IV A 1 a.
How Shall Business Be Taxed? Symposium Volume. New York, 1937. 175 p. $2.50.
Limits of Taxable Capacity. See IV A 1 a.
Sargent, Noel. "Attitude of Business Concerning Business Taxation." Pp. 15-32. See How Shall Business Be Taxed?
Tax Policy. "Tax Nonsense," III (September, 1936), 1-6. 25¢.
_____. "Taxation and National Income," VII (April, 1940), 1-4. 25¢.
_____. "Total Tax Collections in 1943," XI (November, 1943), 1-5. 25¢.
_____. "Total Tax Collections in 1945," XIII (February, 1946), 1-5. 25¢.

_____. "Total Tax Collections in 1946," XIV (May, 1947), 3-8. 25¢.

_____. "Total Tax Collections in 1947," XV (August, 1948), 3-8. 25¢.

_____. "Total Tax Collections in 1948," XVI (October, 1949), 3-8. 25¢.

_____. "Total Tax Collections in 1949," XVII (November, 1950), 3-8. 25¢.

_____. "Total Tax Collections in 1950," XVIII (October, 1951), 3-8. 25¢.

_____. "Total Tax Collections in 1952," XX (September, 1953), 3-8. 25¢.

_____. "Total Tax Collections in 1953," XXI (September, 1954), 3-8. 25¢.

_____. "Total Tax Collections in 1954," XXII (October, 1955), 3-8. 25¢.

_____. "Total Tax Collections in 1955," XXIII (July, 1956), 2-8. 25¢.

_____. "Total Tax Collections in 1956," XXIV (November, 1957), 3-8. 25¢.

_____. "Two Decades of Tax Collections," XIX (July-August, 1952), 2-8. 50¢.

Taxes for Democracy. "1940 Crop of Tax Laws," No. 29 (October 16, 1940), 1. 5¢.

_____. "Talking Tax Language," No. 7 (August 10, 1939), 1. 5¢.

_____. "Talking Tax Language," No. 8 (September 20, 1939), 1. 5¢.

_____. "Thirty Years of Taxes," No. 46 (October 17, 1941), 1. 5¢.

_____. "Total Tax Bill: 1938," No. 2 (April 5, 1939), 1. 5¢.

_____. "Total Tax Bill: 1939," No. 20 (April 29, 1940), 1. 5¢.

_____. "Total Tax Bill: 1940," No. 45 (October 11, 1941), 1. 5¢.

_____. "Total Tax Bill: 1941," No. 66 (October 2, 1942), 1. 5¢.

_____. "Total Tax Bill: 1942," No. 67 (October 2, 1942), 1. 5¢.

_____. "Total Tax Bill: 1943," No. 100 (August 31, 1944), 1. 5¢.

_____. "Total Tax Bill: 1944," No. 101 (August 31, 1944), 1. 5¢.

_____. "Where Tax Money is Found," No. 69 (November 16, 1942), 1. 5¢.

Tax Yields: 1939. New York, 1940. 126 p. $2.50.

Tax Yields: 1940. Philadelphia, 1941. 149 p. $2.50.

Tax Yields: 1941. Philadelphia, 1942. 171 p. $2.50.

Walker, Mabel L. "Foreword." Pp. v-vii. See How Shall Business Be Taxed?

Williamson, Kossuth M. "What Is Business and What Are Business Taxes?" Pp. 1-14. See How Shall Business Be Taxed?

1. FEDERAL

Can We Raise $10 Billion in New Taxes in 1944? Forum Pamphlet One. New York, 1943. 44 p. 50¢.

Tax Policy. "Federal Tax Legislation in 1936," III (July, 1936), 1-6. 25¢.

_____. "Federal Tax Legislation in 1937," IV (September, 1937), 1-9. 25¢.

_____. "Federal Tax Legislation in 1938," V (July, 1938), 1-7. 25¢.

_____. "Federal Tax Legislation in 1939," VI (September, 1939), 1-4. 25¢.

_____. "Federal Tax Legislation in 1940," VII (October, 1940), 1-5. 25¢.

_____. "Federal Tax Legislation in 1941," VIII (August, 1941), 3-7. 25¢.

_____. "Federal Tax Legislation in 1942," X (December, 1942), 1-5. 25¢.

_____. "Federal Tax Legislation in 1943 and 1944," XII (November, 1944), 1-6. 25¢.

_____. "Federal Tax Legislation in 1945," XIII (January, 1946), 2-8. 25¢.

_____. "Federal Tax Legislation in 1946, 1947 and 1948," XV (June-July, 1948), 3-12. 25¢.

_____. "New Federal Tax Legislation," II (September, 1935), 1-15. 25¢.

_____. "Three Decades of Federal Taxes," VIII (June, 1941), 3-9. 25¢.

_____. "Two Decades of Federal Tax Legislation," XX (January-February, 1953), 2-16. 50¢.

_____. "War Taxes," VI (October, 1939), 1-9. 25¢.

Taxes for Democracy. "Wartime Tax Collections," Nos. 105-6 (November 20, 1944), 1-2. 10¢.

_____. "What's New in Taxes?" No. 68 (November 10, 1942), 1. 5¢.

2. STATE

Annual Meeting Papers 1934. "Current Problems of State Finance," Tax Policy, II (February, 1935), 2-

16. 25¢.

Arnold, James A., Jr. See IV A 2.

Brown, William H. "Pennsylvania Taxation From Business Point of View." Pp. 60-68. See Pennsylvania Tax Question? O 2.

Connelly, William F. "Sources of Revenue in Other States That Might Be Utilized in Pennsylvania." Pp. 151-63. See Pennsylvania Tax Problem 1955, O 2.

Mahon, James J., Jr. "Existing State Tax Structure and Its Possibilities for Increased Revenue." Pp. 69-99. See Pennsylvania Tax Question? O 2.

Shaw, Eugene G. See IV A 2.

Sims, Lewis B. "Effect of War on State-Collected Revenues." Pp. 39-54. See Wartime Problems of State and Local Finance, O 2.

Stout, Randall S. "Revenue Sources for Commonwealth of Pennsylvania Other Than Broad-Based Taxes." Pp. 121-26. See Pennsylvania Tax Question? O 2.

Studenski, Paul. See V 4.

Tax Policy. "Backward States in Tax Legislation: Florida - Illinois - Michigan - Ohio," III (November, 1935), 1-8. 25¢.

_____. "Diagnosing State Tax Troubles: Summary of Official Investigations," XII (July-August, 1945), 1-18. 25¢.

_____. "Diversity in State Tax Systems," IX (December, 1941), 2-6. 25¢.

_____. "Fiscal Growth of States," XI (December, 1943), 1-5. 25¢.

_____. "Gearing State Tax Systems to the War," X (March, 1943), 1-4. 25¢.

_____. "Modern Tax Systems - New York and Wisconsin," III (December, 1935), 1-15. 25¢.

_____. "On Legislative Front," VIII (April, 1941), 3-12. 25¢.

_____. "Overhauling State Revenue Systems," I (August, 1934), 1-12. 25¢.

_____. "Relative Taxpaying Ability of States," VII (May, 1940), 1-10. 25¢.

_____. "Revenue Allergies Among States," XI (September, 1944), 1-6. 25¢.

_____. "Significant Changes in State Tax Systems," I (November, 1933), 1-6. 25¢.

_____. "State Tax Legislation in 1936," III (August, 1936), 1-4. 25¢.

_____. "State Tax Legislation in 1937," IV (July, 1937), 1-12. 25¢.

_____. "State Tax Legislation in 1938," V (August, 1938), 1-12. 25¢.

_____. "State Tax Legislation in 1939," VI (August, 1939), 1-15. 25¢.

_____. "State Tax Legislation, 1940," VII (September, 1940), 1-12. 25¢.

_____. "State Tax Legislation in 1941," VIII (September, 1941), 3-11. 25¢.

_____. "State Tax Legislation in 1942," IX (September, 1942), 1-9. 25¢.

_____. "State Tax Legislation in 1943," X (September, 1943), 1-14. 25¢.

_____. "State Tax Legislation in 1944," XII (December, 1944), 1-9. 25¢.

_____. "State Tax Legislation in 1945," XII (October-November, 1945), 1-33. 25¢.

_____. "State Tax Legislation in 1946," XIII (October, 1946), 3-19. 25¢.

_____. "State Tax Legislation in 1947," XIV (October-November, 1947), 3-34. 50¢.

_____. "State Tax Legislation in 1948," XV (November, 1948), 3-18. 25¢.

_____. "State Tax Legislation in 1949," XVI (November-December, 1949), 2-28. 25¢.

_____. "State Tax Legislation in 1950," XVIII (January-February, 1951), 3-16. 50¢.

_____. "State Tax Legislation in 1951," XVIII (December, 1951), 2-28. 25¢.

_____. "Two Decades of State Tax Legislation," XIX (November-December, 1952), 2-20. 50¢.

_____. "State Tax Legislation in 1953," XX (November-December, 1953), 2-40. 50¢.

_____. "State Tax Legislation in 1954," XXI (November-December, 1954), 3-16. 50¢.

_____. "State Tax Legislation in 1955 and 1956," XXIII (September-October, 1956), 3-24. 50¢.

_____. "State Tax Study Commissions," XIV (February-March, 1947), 3-11. 25¢.

_____. "State Tax Yield Sta-

tistics: 1937," V (November-December, 1937), 1-51. $1.00.
_____. "State Tax Yield Percentages: 1937," V (January, 1938), 1-15. 25¢.
_____. "State Tax Yield Statistics: 1938," VI (December, 1938-January, 1939), ii-64. $1.50.
_____. "Summary of State Tax Yields: 1939," VII (January, 1940), 1-4. 25¢.
_____. "Survey of State Tax Problems: 1939," VI (February, 1939), 1-30. 50¢.
_____. "Variations in State Tax Patterns During Two Decades," XIX (September, 1952), 3-7. 25¢.
_____. "Varying Emphasis on Different State Taxes," VII (August, 1940), 1-8. 25¢.
_____. "What's Happening to State Revenues?" IX (July, 1942), 1-9. 25¢.
Taxes for Democracy. "Open Season on Taxes," No. 34 (February 28, 1941), 1. 5¢.
_____. "Repealing Taxes," No. 48 (November 20, 1941), 1. 5¢.
_____. "State Tax Activity," No. 40 (June 10, 1941), 1. 5¢.

3. LOCAL

Arnold, James A., Jr. See IV A 2.
Buehler, Alfred G. "Revenue Improvements under Present Laws and Government Structure." Pp. 200-14. See Financing Metropolitan Government, O 3.
Edmonds, Arnold L. "Pennsylvania Experience." Pp. 114-25. See Federal-State-Local Tax Correlation, V.
Gray, Welles A. "Preservation of Local Self-Government: Case for Broadened Municipal Revenue Sources." Pp. 1-5. See More State Aid or More Local Taxes? V 4.
Leland, Simeon E. "Ideal Theoretical Plan of Finance for Metropolitan Area." Pp. 233-70. See Financing Metropolitan Government, O 3.
More State Aid or More Local Taxes? See V 4.
Shaw, Eugene G. See IV A 2.
Smith, Wade S. "Effect of War on Locally-Collected Miscellaneous Revenues." Pp. 63-73. See Wartime Problems of State and Local Finance, O 2.
Studenski, Paul. See V 4.
Tax Policy. "City Tax Legislation in 1946," XIII (November, 1946), 3-10. 25¢.
_____. "City Tax Legislation in 1947," XIV (December, 1947), 3-12. 25¢.
_____. "City Tax Legislation in 1948," XV (October, 1948), 3-17. 25¢.
_____. "Diagnosing City Tax Problems," XII (September, 1945), 1-7. 25¢.
_____. "Local Tax Legislation in 1949," XVII (March, 1950), 3-12. 25¢.
_____. "Two Decades of Local Tax Legislation," XIX (February-March, 1952), 3-16. 50¢.
_____. "Local Tax Legislation, 1952-1954," XXI (July-August, 1954), 3-16. 50¢.
_____. "Local Tax Legislation in 1955 and 1956," XXIV (April-May, 1957), 2-12. 50¢.
_____. "New Look in City Taxes," XV (December, 1948), 3-11. 25¢.
_____. "Taxing Fluid Population," XIV (August, 1947), 3-7. 25¢.
_____. "What's Happening to City Revenues?" IX (August, 1942), 1-9. 25¢.
Vernon, Weston, Jr. "Municipal Tax Problems." Pp. 191-99. See Financing Metropolitan Government, O 3.
Walker, Mabel. "Fiscal Aspects of Metropolitan Regional Development," Tax Policy, XXIV (June-July, 1957), 2-16. 50¢.
_____. See IV A 2.

B. TAXES--SPECIFIC

1. ADMISSION AND AMUSEMENT. See also I B 17.

Taxes for Democracy. "Horse-Racing Taxes," No. 21 (May 22, 1940), 1. 5¢.
_____. "On the Horse's Nose," No. 109 (January 26, 1945), 1. 5¢.

2. ALCOHOLIC BEVERAGE. See also I B 17.

Curtiss, Ralph E. "Problem of Eliminating Liquor Trade Barriers." Pp. 144-47. See Tax Barriers to Trade, V 1 b.
Efros, Abraham, and Ziefert, Max. "State Taxation of Alcoholic Beverages," Tax Policy, III (April, 1936), 2-11. 25¢.
Green, Thomas S., Jr. "Tax Barriers to Trade with Respect to Alcoholic Beverages." Pp. 130-43. See Tax Barriers to Trade, V 1 b.
Tax Policy. "Liquor Taxes," I (Jan-

I B 2. ALCOHOLIC BEVERAGE (continued)
uary, 1934), 1-6. 25¢.
Ziefert, Max. See Efros, Abraham, and Ziefert, Max.

3. BANK
Jordan, W. Donald. See I B 7.

CAPITAL GAINS. See I B 9 a (1) and I B 10.

4. CAPITAL STOCK
Buehler, Alfred G. See I A.
Metzger, Leon D. See I B 6.

5. CHAIN STORE
Christianson, Theodore. "Chain Store Taxes as Trade Barrier." Pp. 168-75. See Tax Barriers to Trade, V 1 b.
Kaiser, A. R. "Chain Store Taxes as Trade Barrier." Pp. 165-67. See Tax Barriers to Trade, V 1 b.
Lee, Maurice W. "Protectionism and Chain Store Taxes." Pp. 151-64. See Tax Barriers to Trade, V 1 b.
Somers, Harold M. "Taxation and Large-Scale Retailing." Pp. 18-28. See Taxation and Business Concentration, IV A 1 a.
Tax Policy. "Chain Store Taxes," IV (June, 1937), 1-25. 50¢.
Walker, Mabel. See O 3.

6. CORPORATION AND FRANCHISE, STATE.
See also I B 10.
Drake, Leonard A. "Comments on Tax Structure of Pennsylvania." Pp. 53-55. See Pennsylvania Tax Question? O 2.
Edmonds, Arnold L. "Comparison of Business Taxes and Industrial Trends in Pennsylvania and Other States." See Pennsylvania Tax Problem 1955, O 2.
Mack, Russell H. "Certain Aspects of Corporate Tax Problem." Pp. 130-33. See Pennsylvania Tax Question? O 2.
Metzger, Leon D. "Appraisal of Corporate Taxes in Pennsylvania--Net Income and Capital Stock (Franchise) Taxes." Pp. 102-10. See Pennsylvania Tax Problem 1955, O 2.

7. EXCESS PROFITS
Beckett, R. C. "Special Treatment of Railroads in Excess Profits Tax Law." Pp. 162-66. See Excess Profits Taxation.
Bierman, Jacquin D. "Why Do We Need Relief?" Pp. 119-40. See Excess Profits Taxation.
Buehler, Alfred G. "Problem of Excess Profits Tax." Pp. 3-17. See Excess Profits Taxation.
Chapman, Alger B. "Rectification of Current Year's Income." Pp. 71-81. See Excess Profits Taxation.
Cortney, Philip. "Proposing Formula for Computing Excess Profits." Pp. 167-69. See Excess Profits Taxation.
Crown, Joseph H. "Shall Excess Profits Tax Expire?" Pp. 3-7. See Should Excess Profits Tax Be Re-enacted?
Easton, George S. "Impact of Excess Profits Tax Upon Special Tooling." Pp. 158-61. See Excess Profits Taxation.
Edelmann, Chester M. "Impact of Excess Profits Tax Upon Retailing." Pp. 154-57. See Excess Profits Taxation.
Elkin, E. M. "Impact of Excess Profits Tax Upon Television Industry." Pp. 141-44. See Excess Profits Taxation.
Excess Profits Taxation. Symposium Volume. Princeton, 1953. 183 p. $5.00.
Flanders, Ralph E. "Should We Have Excess Profits Tax?" Pp. 56-62. See Excess Profits Taxation.
Ford, Robert S. "Foreword." P. 1. See Should Excess Profits Tax Be Re-enacted?
Friedman, Wilbur H. "Joint Consideration of Section 722 Relief and Standard Issues." Pp. 207-9. See Income Tax Administration, I B 9 a.
Haebner, R. Gilbert. "Impact of Excess Profits Tax Upon Growing Corporations." Pp. 145-47. See Excess Profits Taxation.
Heer, Clarence. "Role of Average Earnings in Excess Profits Taxation." Pp. 104-15. See Excess Profits Taxation.
Henderson, Leon. "Excess Profits Tax: Some Major Considerations Which Have Received Minor Emphasis." Pp. 173-78. See Excess Profits Taxation.
Jordan, W. Donald. "Impact of Excess Profits Tax Upon Banking." Pp. 150-53. See Excess Profits Taxation.
Keith, E. Gordon. "Concepts of Excess Profits Taxation." Pp. 18-29. See Excess Profits Taxation.
Kelton, Herbert M. "Foreword." Pp. v-vi. See Excess Profits Taxation.
Laylin, Clarence D. "Impact of Excess Profits Tax Upon Utilities." Pp.

148-49. See Excess Profits Taxation.
McFarland, John. "Should Income Tax Be Deduction for Excess Profits Tax?" Pp. 82-84. See Excess Profits Taxation.
Merry, Henry J. "Administration of Excess Profits Tax Relief Provisions." Pp. 171-78. See Income Tax Administration, I B 9 a.
Reames, Kenneth S. "Place of Carry-Back and Carry-Over of Credit in Excess Profits Taxation." Pp. 65-70. See Excess Profits Taxation.
Rukeyser, Merryle Stanley. "Should Excess Profits Tax Be Re-enacted?" Pp. 18-22. See Should Excess Profits Tax Be Re-enacted?
Ruml, Beardsley. "Discriminatory Effect of Excess Profits Tax." Pp. 222-27. See Taxation and Business Concentration, IV A 1 a.
_____. "Excess Profits Taxation Versus Increase in Corporate Income Tax." Pp. 47-55. See Excess Profits Taxation.
Ruttenberg, Stanley H. "Should Excess Profits Tax Be Re-enacted?" Pp. 8-17. See Should Excess Profits Tax Be Re-enacted?
Schmidt, Emerson P. "Excess Taxation of Enterprise Earnings." Pp. 23-31. See Should Excess Profits Tax Be Re-enacted?
Seidman, Frank E. "Influence of Excess Profits Taxation on Business Policy." Pp. 51-71. See Financing the War, IV A 1.
Shere, Louis. "Alternative Corporate Taxes." Pp. 30-46. See Excess Profits Taxation.
Should Excess Profits Tax Be Re-enacted? Forum Pamphlet Six. Princeton, 1953. 32 p. 50¢.
Smith, Dan Throop. "Role of Invested Capital in Excess Profits Taxation." Pp. 87-103. See Excess Profits Taxation.
Taxes for Democracy. "Excess Profits and Corporate Reserves," No. 96 (July 3, 1944), 1. 5¢.
_____. "What Are Excess Profits?" No. 28 (September 27, 1940), 1. 5¢.

EXCISES. See I B 17.

GASOLINE. See I B 8 a.

8. HIGHWAY USER. See also II B 6 a.
Bane, Frank. "Financing State's Share of Highway System." Pp. 65-70. See Financing Highways, II B 6 a. Excerpted in Tax Policy, XXIII (December, 1956), 3-5.
Gray, Chester H. See V 1 b.
Horning, L. W. See V 1 b.
Strong, Floyd D. See V 1 b.
Tax Policy. See April, 1938, II B 6 a.

a. GASOLINE. See also I B 17.
Salmon, Armand J., Jr. "Effects of New Federal Program on State Motor Fuel Tax Administration." Pp. 185-95. See Financing Highways, II B 6 a.
Tax Policy. "Gasoline Taxes," V (February, 1938), 1-6. 25¢.

b. MOTOR VEHICLE
Bowers, Stanley J. "Problems Arising Out of Third Structure Taxes." Pp. 175-84. See Financing Highways, II B 6 a.
Burtis, Edgar L. See V 1 b.
St. Clair, G. P. "Problem of Federal Truck Taxation." Pp. 165-74. See Financing Highways, II B 6 a.
Tax Policy. "Motor Vehicle Taxes, V (March, 1938), 1-21. 50¢.
Walker, Mabel. See I A 3.

9. INCOME, FEDERAL

a. GENERAL
Bushler, Alfred G. "Foreword." Pp. v-x. See Income Tax Administration.
Comstock, Alzada. See IV A 1 a.
Darrell, Norris. "Preface." Pp. xi-xiv. See Income Tax Administration.
Heller, Walter W. "Collection Methods Appropriate to Wartime Use of Income Taxes." Pp. 201-24. See Financing the War, IV A 1.
_____. See IV A 1 a.
Income Tax Administration. Symposium Volume. New York, 1949. 449 p. $6.00.
Leland, Simeon E. See IV A 1 a.
Lutz, Harley L. See I B 16.
Tax Policy. See August, 1937, I D 2.
_____. "Income Tax Productivity," VIII (March, 1941), 3-7. 25¢.
Taxes for Democracy. "Ups and Downs of Income Tax," No. 41 (June 20, 1941), 1. 5¢.

(1) CAPITAL GAINS AND LOSSES
Cole, Franklin. See Tarleau, Thomas N.
Groves, Harold M. See Tarleau, Thomas N.
May, George O. See Tarleau, Thomas N.
Rudick, Harry J. See Tarleau, Thomas N.
Ruml, Beardsley. See Tarleau, Thomas N.

I B 9 a (1). CAPITAL GAINS (continued)
Seligman, Eustace. See Tarleau, Thomas N.
Seltzer, Lawrence H. See Tarleau, Thomas N.
Shoup, Carl. See Tarleau, Thomas N.
Tarleau, Thomas N., Chairman. Capital Gains Taxation, Panel Discussion. New York, 1946. 106 p. $3.00.
Weissman, Rudolph L. "Effect of Capital Gains Taxation on Business Development and Survival." Pp. 167-74. See Taxation and Business Concentration, IV A 1 a.

(2) DEDUCTIONS AND EXCLUSIONS
Killough, Lucy Winsor. See IV B 2.
Seidman, M. L. "Deductions for Interest and Dividends." Pp. 130-34. See How Should Corporations Be Taxed? I B 9 b.
Wynn, James O. "Relation of Carry-Forward and Carry-Back Provisions to Business Concentration." Pp. 69-77. See Taxation and Business Concentration, IV A 1 a.

(3) TAX ACCOUNTING
Darrell, Norris. "How Long Should Accounting Period Be for Corporate Income Tax Purposes?" Pp. 135-51. See How Should Corporations Be Taxed? I B 9 b.
Seidman, J. S. "Income and Expense Problems." Pp. 141-43. See Income Tax Administration, I B 9 a.

(4) DEPLETION, DEPRECIATION, AND OBSOLESCENCE
Hearne, W. L. "Depreciation, Depletion, and Research and Development Costs." Pp. 152-59. See How Should Corporations Be Taxed? I B 9 b.
Norton, Paul T., Jr. "Depreciation Allowances." Pp. 115-27. See Income Tax Administration, I B 9 a.
Peloubet, Maurice E. "Relation of Depreciation Policies to Business Concentration." Pp. 59-68. See Taxation and Business Concentration, IV A 1 a.

(5) INVENTORY
Edelmann, Chester M. See I B 7.

(6) RESEARCH AND DEVELOPMENT COSTS
Hearne, W. L. See I B 9 a (4).

(7) NONRESIDENT ALIEN AND FOREIGN TAX QUESTIONS
Carroll, Charles R. See VII A 1.
Carroll, Mitchell B. See VII A 2.
James, George F. "Aspects of Taxation of Foreign Currency Income." Pp. 410-33. See Income Tax Administration, I B 9 a.

b. CORPORATE
Austin, Maurice. See IV B 4.
Blough, Roy. "Flat Versus Graduated Rates for Business Net Income Taxes." Pp. 74-85. See How Shall Business Be Taxed? I A.
Bowen, Howard R. "Optional Partnership Treatment of Corporate Earnings." Pp. 61-71. See How Should Corporations Be Taxed?
Butters, J. Keith. "Should Profits of Small Corporations Be Taxed Like Partnership Earnings?" Pp. 72-90. See How Should Corporations Be Taxed?
Connolly, John L. "Should Corporations Be Taxed as Such?" Pp. 38-45. See How Should Corporations Be Taxed?
Groves, Harold M. "Equity and Expediency in Business Taxation." Pp. 33-44. See How Shall Business Be Taxed? I A.
How Should Corporations Be Taxed? Symposium Volume. New York, 1947. 251 p. $4.00.
Martin, James W. "Foreword." Pp. v-vi. See How Should Corporations Be Taxed?
Rudick, Harry J. "Preface." Pp. vii-viii. See How Should Corporations Be Taxed?
Ruml, Beardsley. See I B 7.
Shere, Louis. See I B 7.
Sonne, H. Christian. "How Should Corporations Be Taxed?" Pp. 19-30. See How Should Corporations Be Taxed?
Woll, Matthew. "Should Corporations Be Taxes as Such?" Pp. 31-37. See How Should Corporations Be Taxed?
Taxes for Democracy. "Revising Federal Taxes on Business," No. 5 (June 12, 1939), 1. 5¢.

(1) COMPENSATION TO OFFICERS
Swartz, Harold T. "Compensation Problems." Pp. 128-40. See Income Tax Administration, I B 9 a.

(2) DEALINGS WITH STOCKHOLDERS AND BONDHOLDERS
Economic Effects of Section 102. See I B 9 b (6).

(3) MERGERS, CONSOLIDATIONS, REORGANIZATIONS, AND LIQUIDATIONS
Economic Effects of Section 102. See I B 9 b (6).

Taxation and Business Concentration. See IV A 1 a.

(4) DISTRIBUTIONS

Casey, William J. "Double Taxation of Dividends." Pp. 207-17. See Taxation and Business Concentration, IV A 1 a.

Goode, Richard. "Postwar Corporation Tax Structure." Pp. 46-58. See How Should Corporations Be Taxed? I B 9 b.

Seidman, M. L. See I B 9 a (2).

(5) PENSION AND PROFIT-SHARING TRUSTS

Goldstein, Meyer M. "Pension and Profit-Sharing Plans." Pp. 213-17. See Income Tax Administration, I B 9 a.

(6) UNDISTRIBUTED PROFITS

Alvord, Ellsworth C. "Taxation of Undistributed Profits from Business Point of View." Pp. 90-112. See How Shall Business Be Taxed? I A.

Austin, Maurice. See George, Edwin B.

Ayers, Allan F., Jr. "Effect of Section 102 on Concentration of Business Enterprise." Pp. 49-58. See Taxation and Business Concentration, IV A 1 a.

_____. See George, Edwin B.

Buehler, Alfred G. See George, Edwin B.

Cann, Norman D. See George, Edwin B.

Connolly, John L. "Enforcement of Section 102 of United States Internal Revenue Code." Pp. 144-70. See Income Tax Administration, I B 9 a.

_____. See George, Edwin B.

Cooper, Walter. See George, Edwin B.

Dixon, Albert, Jr. See George, Edwin B.

Duiker, William J. See George, Edwin B.

Gainsbrugh, Martin R. See George, Edwin B.

George, Edwin B., Chairman. Economic Effects of Section 102: Penalty Tax on Unreasonable Accumulation of Profits. Questionnaire and Panel Investigation. Princeton, 1951. 314 p. $5.00.

Gornick, Alan L. See George, Edwin B.

Haas, George C. "Taxation of Undistributed Profits from Point of View of Federal Tax Structure." Pp. 113-24. See How Shall Business Be Taxed? I A.

Kurzman, Harold P. See George, Edwin B.

Maloney, Vincent H. See George, Edwin B.

Mickey, Paul. See George, Edwin B.

Miller, Robert N. See George, Edwin B.

Platt, Joseph S. See George, Edwin B.

Richardson, Mark E. See George, Edwin B.

Rudick, Harry J. See George, Edwin B.

Shoup, Carl. "Taxation of Undistributed Profits from Theoretical Point of View." Pp. 125-34. See How Shall Business Be Taxed? I A.

Sibley, George. See George, Edwin B.

Silverson, Harry. See George, Edwin B.

Slitor, Richard E. See George, Edwin B.

Smith, Dan Throop. See George, Edwin B.

Smith, S. Abbot. See George, Edwin B.

Sonderman, L. H. See George, Edwin B.

Tarleau, Thomas N. "Effect of Section 102 Penalty on Current Accumulations of Corporate Earnings." Pp. 111-29. See How Should Corporations Be Taxed? I B 9 b.

Tax Policy. "Why Tax Business?" XI (June, 1944), 1-5. 25¢.

Turner, Clarence L. See George, Edwin B.

Vernon, Weston, Jr. See George, Edwin B.

Vickrey, William. See George, Edwin B.

Walker, Mabel L., Editor. See George, Edwin B.

Williamson, Kossuth M. See George, Edwin B.

(7) MISCELLANEOUS. See also I D.

Austin, Maurice. "Consolidated Returns and Intercorporate Dividends." Pp. 160-69. See How Should Corporations Be Taxed? I B 9 b.

c. PARTNERSHIPS

Bowen, Howard R. See I B 9 b.

Butters, J. Keith. See I B 9 b.

d. COOPERATIVES

Kile, Elton. "Comment on Exemption of Farm Cooperatives." Pp. 112-17. See Taxation and Business Concentration, IV A 1 a.

Loos, Karl D. "Defense of Present Tax Exemption of Farm Cooperatives." Pp. 118-38. See Taxation

I B 9 d. COOPERATIVES (continued)
and Business Concentration, IV A 1 a.
Tax Policy. "Tax Exemption of Farm Cooperatives," XVIII (March-April, 1951), 3-12. 50¢.
Turner, Clarence L. "Damaging Competition from Farm Cooperatives." Pp. 83-111. See Taxation and Business Concentration, IV A 1 a.

e. ESTATES AND TRUSTS
No items.

f. PERSONAL
Blough, Roy. "Individual Income Tax as Method of Inflation Control." Pp. 112-25. See Curbing Inflation Through Taxation, IV A 1 a.
Should There Be Constitutional Amendment Limiting Federal Income, Estate, and Gift Taxes? See IV A 1.
Taxes for Democracy. "Broadening Income Tax Base," No. 44 (September 4, 1941), 1. 5¢.
_____. "Fifty Million Taxpayers," No. 90 (March 30, 1944), 1. 5¢.
_____. "Mr. Little Man, Meet the Income Tax," No. 74 (February 4, 1943), 1. 5¢.
_____. "Simplifying Income Tax," Nos. 91-92 (March 30, 1944), 1-2. 5¢.

(1) EXEMPTIONS AND DEDUCTIONS
Newcomer, Mabel. "Level of Personal Income Tax Exemptions." Pp. 93-106. See Tax Exemptions, IV B 2.

(2) FAMILY PROBLEMS
Tax Policy. "Marriage and Income Tax," IX (May, 1942), 3-8. 25¢.

(3) TAX WITHHOLDING
Heller, Walter W. See I B 9 a.
Tax Policy. "At Long Last Pay-As-You-Go," X (June, 1943), 1-4. 25¢.
Taxes for Democracy. "Pay-As-You-Earn Tax Plan," No. 65 (September 21, 1942), 1. 5¢.
_____. "Withholding Tax in Action," No. 58 (April 27, 1942), 1. 5¢.

(4) PROFESSIONAL AND OTHER SPECIALIZED INCOMES
No items.

10. INCOME, STATE. See also I B 6.
Blough, Roy. See I B 9 b.
Frederic, Katherine A. See I B 16.
Jones, Russel C. See VI B 5 a.
Kassell, Mortimer M. "Progress toward Achieving Uniformity in State Income Tax Administration." Pp. 292-302. See Income Tax Administration, I B 9 a.
Kitendaugh, George H. See V 2.
Lindholm, Richard W. "General Appraisal of State Income Tax Administrative Problems." Pp. 263-72. See Income Tax Administration, I B 9 a.
Long, Henry F. See V 2.
McKay, Marion K. "Personal Income Tax In Pennsylvania." Pp. 111-20. See Pennsylvania Tax Question? O 2.
Pond, Chester B. "Personal Income Tax as Exemplified by Tax in Effect in New York." Pp. 183-95. See Pennsylvania Tax Problem 1955, O 2.
Schreiber, Louis. See I D 1.
Simpson, Herbert D., Chairman. Report of Committee on Place of State Income Taxation in Revenue Systems of States. New York, 1935. 16 p. 25¢.
Studenski, Paul. "New York's Experience with Tax on Unincorporated Business." Pp. 86-89. See How Shall Business Be Taxed? I A.
Tax Policy. "Administrative Importance of State Corporate Income and Sales Taxes," XVI (May, 1949), 3-12. 25¢.
_____. "Present Status of State Income Taxes," II (May, 1935), 1-13. 25¢.
_____. "Productivity of State Income Taxes," IV (March, 1937), 1-6. 25¢.
_____. "Two Decades of State and Local Income Taxes," XIX (June, 1952), 2-8. 25¢.

11. INCOME, LOCAL
Homuth, H. G. "Taxpayer Angle on Local Income Tax Administration." Pp. 329-49. See Income Tax Administration, I B 9 a.
Kurtzman, D. H. "Local Income Tax Administration in Pennsylvania." Pp. 305-18. See Income Tax Administration, I B 9 a.
Tillman, Carl C. "Actual Problems Involved in Setting Up Local Income Tax Administration." Pp. 319-28. See Income Tax Administration, I B 9 a. Reprinted in Tax Policy, XVI (February, 1949), 2-8. 25¢.
Tax Policy. See June, 1952, I B 10.
Taxes for Democracy. "City Income Taxes," No. 135 (February 14, 1947), 1. 5¢.
Walker, Mabel. See I A 3.

12. INHERITANCE, ESTATE, AND GIFT

de Vegh, Imrie. See IV A 1 a.

Hackett, W. T. "Discriminatory Effect of Estate Taxes on Small Business." Pp. 197-204. See Taxation and Business Concentration, IV A 1 a.

Polisher, Edward N. "Effect of Estate, Inheritance, and Gift Taxes on Business Development and Survival." Pp. 175-96. See Taxation and Business Concentration, IV A 1 a.

Should There Be Constitutional Amendment Limiting Federal Income, Estate, and Gift Taxes? See IV A 1.

Shultz, William J. "Death Tax Exemptions." Pp. 107-20. See Tax Exemptions, IV B 2.

13. INSURANCE

Arlt, Carl T. See V 1 b.

MOTOR VEHICLE. See I B 8 b.

OLEOMARGARINE. See I B 17.

PARI-MUTUEL. See I B 1.

14. POLL

Taxes for Democracy. "Poll Tax Gradually Disappearing," No. 49 (November 26, 1941), 1. 5¢.

_____. "Poll Taxes," Nos. 25 - 26 (July 23, 1940), 1-2. 10¢.

15. PROPERTY

a. GENERAL PROPERTY

Emch, Donovan F. "Effects of Tax Limitation in Ohio." Pp. 56-69. See Property Taxes.

Fuller, Walter P. "Florida Movement to Abolish Property Tax." Pp. 70-79. See Property Taxes.

Groves, Harold M. "Commons' Theory of Reasonable Value as Applied to Taxation." Pp. 174-86. See Property Taxes.

Haygood, T. F. "Over-All Tax Limits in West Virginia." Pp. 44-55. See Property Taxes.

Heer, Clarence. "Property Tax as Measure of Ability." Pp. 155-64. See Property Taxes.

Killough, Lucy Winsor. See IV B 2.

Leland, Simeon E. "Some Observations Concerning Classified Property Tax." Pp. 83-116. See Property Taxes.

Newcomer, Mabel. "Foreword." Pp. v-vi. See Property Taxes.

Property Taxes. Symposium Volume. New York, 1940. 288 p. $2.50.

Shoup, Carl. "Capitalization and Shifting of Property Tax." Pp. 187-201. See Property Taxes.

Simpson, Herbert D. "Tax Relief for Real Estate," Tax Policy, II (July, 1935), 7-12.

Spengler, Edwin H. "Effect of War on Property Tax Collections." Pp. 55-62. See Wartime Problems of State and Local Finance, O 2.

_____. "Property Tax as Benefit Tax." Pp. 165-73. See Property Taxes.

Tax Policy. "Trailers and Taxes," IV (November, 1936), 1-8. 25¢.

_____. "Uniformity Clauses Block Tax Progress," I (March, 1934), 1-12. 25¢.

Taxes for Democracy. "How Much Tax Does Property Pay?" No. 19 (April 23, 1940), 1. 5¢.

Walker, Mabel. See I A 3.

Woodworth, Leo Day. "Importance of Property Tax in State and Local Tax Systems." Pp. 3-20. See Property Taxes.

b. PERSONAL PROPERTY

Buehler, Alfred G. "Personal Property Taxation." Pp. 117-34. See Property Taxes, I B 15 a.

Burger, Alvin A. "Foreword." P. iii. See Should Taxes on Tangible Personalty Be Abolished?

Cornick, Philip H. "Tax on Tangible Personalty." Pp. 1-8. See Should Taxes on Tangible Personalty Be Abolished?

Jacobs, J. L. "Exemption of Tangible Personalty." Pp. 141-54. See Tax Exemptions, IV B 2.

Long, Henry F. "Defense of Taxation of Tangible Personal Property in Commonwealth of Massachusetts." Pp. 17-20. See Should Taxes on Tangible Personalty Be Abolished?

Lutz, Harley L. "Taxation or Exemption of Personal Property?" Pp. 21-23. See Should Taxes on Tangible Personalty Be Abolished?

Martel, Joseph S. "Should Taxes on Tangible Personalty Be Abolished?" Pp. 9-16. See Should Taxes on Tangible Personalty Be Abolished?

Noonan, Albert W. "Improvements in Personal Property Tax Administration." Pp. 233-47. See Property Taxes, I B 15 a.

Should Taxes on Tangible Personalty Be Abolished? Forum Pamphlet Five. New York, 1950. 24 p. 50¢.

I B 15 b. PERSONAL PROPERTY (continued)
Tax Policy. "Unpopular Personal Property Tax," XXIV (January, 1957), 2-8. 25¢.
_____. See January, 1941, IV B 2.
Welch, Ronald B. "Exemption of Intangibles from Property Taxes." Pp. 155-76. See Tax Exemptions, IV B 2.

c. REAL ESTATE. See also I C 4 and V 3.
Annual Meeting Papers 1935. "Real Estate Taxation," Tax Policy, III (1) (February, 1936), 2-22. 25¢.
Buttenheim, Harold S. "Case for Low-Rate Taxation of Improvements." Pp. 135-52. See Property Taxes, I B 15 a.
_____. "Tax Relief for Real Estate," Tax Policy, II (July, 1935), 2-6.
Citizens' Housing Council of New York. See II B 6 b.
Cline, Denzel C. "Influence of Recent Tax Developments on Place of Real Property Taxation in Fiscal System." Pp. 6-13. See Annual Meeting Papers 1935.
Harriss, C. Lowell. "Alternative Bases for Real Estate Taxation." Pp. 218-29. See Property Taxes, I B 15 a.
Holmes, Lawrence G. "Over-All Tax Limitation." Pp. 35-43. See Property Taxes, I B 15 a.
Jensen, Jens P. "Exemption of Improvements." Pp. 206-21. See Tax Exemptions, IV B 2.
_____. "Property Tax Limitations." Pp. 2-9. See Annual Meeting Papers 1934, I A 2.
Krueger, L. B. "Effective Property Tax Administration." Pp. 14-22. See Annual Meeting Papers 1935.
Malton, L. D. "Homestead Tax Exemption." Pp. 188-205. See Tax Exemptions, IV B 2.
Spengler, Edwin H. "Exemption of Public and Limited-Dividend Housing Projects." Pp. 179-87. See Tax Exemptions, IV B 2.
Tax Policy. "Homestead Tax Exemption," II (April, 1935), 1-6. 25¢.
_____. "Tax Limit Proposals," III (October, 1936), 1-4. 25¢.
_____. "Tax Limits Prove Unwise," I (December, 1933), 1-16. 25¢.
_____. "Trends in Real Estate Tax Exemptions," XII (December, 1945), 1-3. 25¢.
_____. See December, 1934, IV B 2.
Taxes for Democracy. "What Causes Tax Delinquency?" No. 24 (June 20, 1940), 1. 5¢.
Wueller, Paul H. "Real Property as Tax and Reimbursement Base During Depression." Pp. 21-34. See Property Taxes, I B 15 a.
Zorbaugh, Grace S. M. "General Comment." P. 5. See Annual Meeting Papers 1935.

(1) ASSESSMENT. See also VI B 5 c.
Bird, Frederick L. "Foreword." P. 3. See Should United States Adopt British System of Assessing Realty?
Byrne, Thomas A. "Property Assessment in Metropolitan Areas." Pp. 111-24. See Financing Metropolitan Government, O 3.
Daily, L. D. "Reappraisal in Colorado." Pp. 5-8. See Tax Policy, May-June, 1950.
Gill, George E. "New Iowa Assessor Law." Pp. 10-12. See Tax Policy, May-June, 1950.
Griffith, Ernest S. "Real Estate Assessments: Capital or Income Basis." Pp. 2-5. See Annual Meeting Papers 1935, I B 15 c.
Heer, Clarence. "British System Means $3 Billion Housing Tax." Pp. 13-18. See Should United States Adopt British System of Assessing Realty?
Herbert, Carl P. "Comments." Pp. 28-29. See Should United States Adopt British System of Assessing Realty?
Herzel, William G. "New Legislation in Kentucky." Pp. 12-13. See Tax Policy, May-June, 1950.
Holmes, Lawrence G. "Comments." Pp. 25-26. See Should United States Adopt British System of Assessing Realty?
Johnson, Philip K. "Improvement of Assessment Procedures in Nebraska." Pp. 16-18. See Tax Policy, May-June, 1950.
Leonard, J. M. "Comments." Pp. 29-30. See Should United States Adopt British System of Assessing Realty?
Maclean, Robert D. "Recent Improvements in Assessing Procedure in Oregon." Pp. 21-23. See Tax Policy, May-June, 1950.
Maynard, E. L. "Recent Improvements in Illinois Property Tax Assessment Procedure." Pp. 8-10. See Tax Policy, May-June, 1950.
Nelson, Herbert U. "Comments." P. 30. See Should United States Adopt

British System of Assessing Realty?

Nightingale, Edmund A. "Comments." Pp. 23-24. See Should United States Adopt British System of Assessing Realty?

Noonan, Albert W. "Comments." Pp. 26-27. See Should United States Adopt British System of Assessing Realty?

O'Neil, John N. "Pennsylvania's Equalization Program." Pp. 23-24. See Tax Policy, May-June, 1950.

Pierce, Dixwell L. "California Studies Its Property Tax Administration." Pp. 3-5. See Tax Policy, May-June, 1950.

_____. "Comments." P. 29. See Should United States Adopt British System of Assessing Realty?

Pollock, Walter W. "Improvements in Real Estate Assessment Techniques." Pp. 248-53. See Property Taxes, I B 15 a.

Reeves, Cuthbert E. "Comments." Pp. 27-28. See Should United States Adopt British System of Assessing Realty?

Should United States Adopt British System of Assessing Realty? Forum Pamphlet Two. New York, 1944. 31 p. 50¢.

Simpson, Herbert D. "U. S. Property Tax Sounder in Principle." Pp. 19-23. See Should United States Adopt British System of Assessing Realty?

Spaeth, G. Howard. "Recent Improvements in Assessing Procedure in Minnesota." Pp. 14-16. See Tax Policy, May-June, 1950.

Stockwell, Harland C. "Comments." P. 27. See Should United States Adopt British System of Assessing Realty?

Tax Policy. "Assessing Land and Improvements," II (November, 1934), 1-14. 25¢.

_____. "Assessment Inequities," IV (December, 1936), 1-8. 25¢.

_____. "Improving Assessments," IV (January, 1937), 1-8. 25¢.

_____. "Property Valuations and Taxes," II (October, 1935), 1-14. 25¢.

_____. "Recent Improvements in Assessing Procedures," XVII (May-June, 1950), 3-24. 50¢.

Taxes for Democracy. "Assessing is Quite a Job," No. 129 (April 19, 1946), 1. 5¢.

White, C. B. Jr. "Rural Appraisal Method to be Used for Equalizing Assessed Values in Nevada." Pp. 18-21. See Tax Policy, May-June, 1950.

Zangerle, John A. "Taxing Real Estate on Its Income: Practical Illustration." Pp. 205-17. See Property Taxes, I B 15 a.

(2) COLLECTION

Bird, Frederick L. "Relation of Tax Collection Methods to Delinquency." Pp. 254-61. See Property Taxes, I B 15 a.

_____. "Tax Delinquency and Premature Land Use Transition," V (June, 1938), 1-19. 25¢.

Tax Policy. "Tax Delinquency," I (May, 1934), 1-12. 25¢.

Taxes for Democracy. "Does It Pay Not to Pay Taxes?" No. 22 (May 31, 1940), 1. 5¢.

_____. "Streamlining Tax Foreclosure Procedure," No. 23 (June 10, 1940), 1. 5¢.

_____. See No. 79 (April 19, 1943), IV C 5.

Xanthaky, George. "Improvements in Foreclosure Procedure." Pp. 262-74. See Property Taxes, I B 15 a.

d. CAPITAL LEVY

No items.

RACING. See I B 1 and I B 17.

16. SALES, GENERAL, AND SPENDINGS

Annual Meeting Papers 1935. "General Sales Taxes," Tax Policy, III (March, 1936), 2-10. 25¢.

Barnett, John V. "Gross Income Tax as Exemplified by Tax in Effect in Indiana." Pp. 142-50. See Pennsylvania Tax Problem 1955, O 2.

Bowers, Stanley J. "Lessons From Ohio Experiences." Pp. 7-12. See Pennsylvania Tax Problems in 1957, O 2.

Brown, Bernard. "Adverse Effects of Sales Tax." Pp. 127-29. See Pennsylvania Tax Question? O 2.

Buehler, Alfred G. "Appraisal of General Sales Tax Experience in United States." Pp. 2-7. See Annual Meeting Papers 1935.

_____. "Spendings Tax and Excises." Pp. 91-111. See Curbing Inflation Through Taxation, IV A 1 a.

Cline, Denzel C. "General Sales Taxes and Selective Excises." Pp. 75-92. See Financing the War, IV A 1.

I B 16. SALES, GENERAL, AND SPENDINGS

_____. "Sales Tax Exemptions." Pp. 121-40. See Tax Exemptions, IV B 2.

Farioletti, Marius. "Federal Retail Sales Tax as Fiscal Device for Curbing Inflation in Wartime." Pp. 63-82. See Curbing Inflation Through Taxation, IV A 1 a.

Frederic, Katherine A. "Comment on Spread of General Sales Taxes and Income Taxes." Pp. 9-10. See Annual Meeting Papers 1935.

Gleeson, Gerald A. "Pennsylvania Problem." Pp. 3-6. See Pennsylvania Tax Problems in 1957, O 2.

Graves, Mark. "Administrative Problems of General Sales Taxation." Pp. 16-18. See Annual Meeting Papers 1933, I A.

Jacoby, Neil H. "Sales and Use Taxes as Barriers to Trade--Interstate and Intrastate." Pp. 187-98. See Tax Barriers to Trade, V 1 b.

Leland, Simeon E. See IV A 1 a.

Lutz, Harley L. "Tax on Gross Income Payments to Individuals." Pp. 133-55. See Financing the War, IV A 1.

Mack, Russell H. "Appraisal of Gross Income, Gross Receipts, Sales and Use Taxes Including Discussion of Pennsylvania Sales Tax." Pp. 121-41. See Pennsylvania Tax Problem 1955, O 2.

_____. "Problem From Standpoint of Consumer." Pp. 39-48. See Pennsylvania Tax Problems in 1957, O 2.

Martin, James W. "Incidence of General Sales Taxation in Relation to Ability to Pay." Pp. 12-15. See Annual Meeting Papers 1933, I A.

Means, John E. "Problem From Retailers' Viewpoint." Pp. 29-38. See Pennsylvania Tax Problems in 1957, O 2.

Myers, Eugene A. "Discussion of Sales Tax." Pp. 49-52. See Pennsylvania Tax Problems in 1957, O 2.

Nelson, Godfrey N. "Retail Sales Tax." Pp. 83-90. See Curbing Inlation Through Taxation, IV A 1 a.

Peters, Horace W. "Problem From Manufacturing Viewpoint." Pp. 24-28. See Pennsylvania Tax Problems in 1957, O 2.

Pierce, Dixwell L. "Lessons From California's Experience." Pp. 13-21. See Pennsylvania Tax Problems in 1957, O 2.

Shoup, Carl. "Summary and Underlying Causes of Recent Trend to General Sales Taxes." Pp. 8-11. See Annual Meeting Papers 1933, I A.

Sterling, Philip. "Sales Tax as State Revenue," Pp. 100-10. See Pennsylvania Tax Question? O 2.

Sweitzer, Channing E. "Does Retail Sales Tax Affect Sales?" Pp. 8-9. See Annual Meeting Papers 1935.

Tax Policy. "Again the Sales Tax!" IX (April, 1942), 3-8. 25¢.

_____. "Consumer Taxes," VI (July, 1939), 1-9. 25¢.

_____. "Decline of Sales Tax," III (June, 1936), 1-6. 25¢.

_____. "Spendings Tax," IX (October, 1942), 1-6. 25¢.

_____. "State Sales Tax Activity," XIV (April, 1947), 3-7. 25¢.

_____. "Supreme Court and Use Tax," VII (March, 1940), 1-5. 25¢.

_____. "Two Decades of State Sales Taxes," XIX (May, 1952), 3-8. 25¢.

_____. "Use Taxes," VII (December, 1939), 1-9. 25¢.

_____. See October, 1938, II B 7.

_____. See May, 1949, I B 10.

Taxes for Democracy. "The Butcher, the Baker, and the Candlestick Maker," No. 11 (November 21, 1939), 1. 5¢.

_____. "City Sales Taxes," No. 134 (February 14, 1947), 1. 5¢.

_____. "High Cost of Tax Anesthesia," No. 1 (March 6, 1939), 1. 5¢.

_____. "Sales Tax Hits Home Owner," No. 3 (April 17, 1939), 1. 5¢.

Walker, Mabel L. General Sales Tax: Unwise--Unscientific--Unjust. New York, 1933. 15 p. 10¢.

_____. Home Owner and Sales Tax. New York, 1935. 14 p.

_____. Where Sales Tax Falls. New York, 1934. 12 p.

Waters, Lawrence Leslie. "Is Use Tax Trade Barrier?" Pp. 199-202. See Tax Barriers to Trade, V 1 b.

Young, Andrew B. "Discussion of Sales Tax." Pp. 53-55. See Pennsylvania Tax Problems in 1957, O 2.

17. SALES, SELECTIVE. See also I B 1, 2, 8, 21.

Buehler, Alfred G. See I B 16.

Cline, Denzel C. See I B 16.

Edelmann, Chester M. "Should Federal Government Adopt Uniform

Manufacturers' Excise Tax?" Pp. 10-17. See Should Federal Government Adopt Uniform Manufacturers' Excise?

Ford, Robert S. "Foreword." Pp. 1-2. See Should Federal Government Adopt Uniform Manufacturers' Excise?

Janssen, Charles H. "Trade-Barrier Character of Oleomargarine Tax Laws." Pp. 112-19. See Tax Barriers to Trade, V 1 b.

Martin, James W. "So-Called Luxury Tax Program of Kentucky," Tax Policy, IV (February, 1937), 15-16.

Maytag, Fred, II. "Federal Government Should Adopt Manufacturers' Uniform Excise." Pp. 3-9. See Should Federal Government Adopt Uniform Manufacturers' Excise?

Should Federal Government Adopt Uniform Manufacturers' Excise? Forum Pamphlet Seven. Princeton, 1954. 32 p. 50¢.

Sunderson, J. Wilner. "Banning Use of Margarine Through Taxation." Pp. 85-104. See Tax Barriers to Trade, V 1 b.

Stephenson, E. C. "Federal Government Should Not Adopt Manufacturers' Uniform Excise." Pp. 18-27. See Should Federal Government Adopt Uniform Manufacturers' Excise?

Tax Policy. "Luxury Taxes," IV (February, 1937), 1-13. 25¢.

_____. "Wrestling With Excises," VIII (July, 1941), 3-11. 25¢.

_____. See July, 1939, I B 16.

Taxes for Democracy. "Luxuries Bring in Tax Money," Nos. 107-8 (November 20, 1944), 1-2. 10¢.

_____. "Protecting Butter with Taxes," No. 31 (December, 1940), 1. 5¢.

_____. "Taxing Lady's Fan," No. 42 (July 18, 1941), 1. 5¢.

_____. "Taxing Luxuries," No. 13 (December 18, 1939), 1. 5¢.

Wiley, Alexander. "Why I Oppose Federal Sales Tax: Budget Crisis Is Grave But This Tax Is Not Answer." Pp. 28-32. See Should Federal Government Adopt Uniform Manufacturers' Excise?

Wright, Ernest M. "Reasons for Farmer Support of Oleomargarine Taxation." Pp. 105-11. See Tax Barriers to Trade, V 1 b.

18. SEVERANCE

Tax Policy. "Severance Taxes," VII (February, 1940), 1-8. 25¢.

SOFT DRINKS. See I B 17.

19. STOCK TRANSFER AND DOCUMENT REGISTRY

No items.

20. TARIFF. See also VII A.

Cochran, Robert L. See V 1 b.

Kirk, Grayson. See VII A.

Melder, F. Eugene. See V 1 b.

Tax Barriers to Trade. See V 1 b.

Wallace, Benjamin B. See VII A.

21. TOBACCO

Hedrick, W. P. "Discussion of Proposed Tobacco Tax Changes." Pp. 40-45. See Taxation and Business Concentration, IV A 1 a.

Logsdon, C. S. "Variations in Tobacco Tax Rates and Their Results in Producing Trade Barriers." Pp. 120-29. See Tax Barriers to Trade, V 1 b.

Robertson, H. M. "Concentration in Tobacco Industry as Affected by Tax Policies." Pp. 29-39. See Taxation and Business Concentration, IV A 1 a.

Tax Policy. "Tobacco Taxes," IX (November, 1941), 3-7. 25¢.

Taxes for Democracy. "Cigarette Taxes Make Headlines," No. 6 (July 10, 1939), 1. 5¢.

22. UTILITY. See also II B 2.

Beckett, R. C. See I B 7.

Horning, L. W. See V 1 b.

Laylin, Clarence D. See I B 7.

C. OTHER TAX AND NON-TAX REVENUES

Smith, Wade S. See I A 3.

1. SOCIAL SECURITY TAXES. See also II B 7.

Harris, Seymour E. "Social Security Taxes and Inflation." Pp. 137-50. See Curbing Inflation Through Taxation, IV A 1 a.

Hart, Albert Gailord. See III A 1.

Rice, Lloyd P. "Financing Social Security by Means of Payroll Taxes." Pp. 135-53. See How Shall Business Be Taxed? I A.

Tax Policy. See November, 1957, I A.

Witte, Edwin E. "Financing Social Security: Reserves Versus Current Taxation." Pp. 154-67. See How Shall Business Be Taxed? I A.

2. LICENSES AND FEES
Arlt, Carl T. See V 1 b.

3. MONOPOLY PROFITS
No items.

4. OTHER REVENUES (special assessments, sewer rentals, water rates, tolls, fines, gifts, etc.)
Shaw, Harry B. See II B 6 c.
Tax Policy. "Lotteries--Mediaeval Throwback," I (October, 1934), 1-5. 25¢.
Taxes for Democracy. "Is Gambling the Way?" No. 57 (April 10, 1942), 1. 5¢.
_____. "Purchasing Civilization," No. 37 (April 18, 1941), 1. 5¢.
Walker, Mabel. See I A 3.
_____. See IV A 2.
Wedeking, Albert J. "Outlook For Present and Future Toll Facilities." Pp. 128-35. See Financing Highways, II B 6 a.

D. TAXPAYER MATTERS

1. TAX COMPLIANCE
Barker, Carl. See VI B 5 a.
Conlon, Charles F. See VI B 5 a.
Homuth, H. G. See I B 11.
Jones, Rowland, Jr. See V 1 a.
Schreiber, Louis. "Difficulties Encountered by Interstate Corporations in Complying with Varying Standards of Administrative Procedure." Pp. 283-91. See Income Tax Administration, I B 9 a.

2. TAX PLANNING
Tax Policy. "Income Tax Avoidance," IV (August, 1937), 1-11. 25¢.
See also I B 9 a, I B 12, and I D 3.

3. TAX PRACTICE AND PROCEDURE
Chase, David B. See VI B 5 a.
Godfrey, W. See VI B 5 a.
Gutkin, Sydney A. "Taxpayer's Dilemma in Refund Cases." Pp. 218-28. See Income Tax Administration, I B 9 a.
Johnson, James W. See VI B 5 a.
Lasser, J. K. See VI B 5 a.
Wiener, Arthur Wm. See VI B 5 a.

4. TAXPAYER AND TAX RESEARCH ORGANIZATIONS
Buttenheim, Harold S. "Tax Institute--Retrospect and Prospect." Pp. 5-8. See Tax Policy League Becomes Tax Institute.
Eisner, Mark. "Potential Role of Tax Institute." Pp. 12-14. See Tax Policy League BecomesTax Institute.
Groves, Harold M. "Potential Role of Tax Institute." Pp. 14-15. See Tax Policy League Becomes Tax Institute.
Jensen, Jens P. "Objectives of Founders of Tax Policy League." P. 11. See Tax Policy League Becomes Tax Institute.
Kelton, Herbert M. "Tax Institute and Possibilities of Future Service." Pp. 227-33. See Federal-State-Local Tax Correlation, V. Reprinted in Tax Policy, XXI (January, 1954), 2-8. 25¢.
Kingsley, William. "Tax Institute at 25th Milestone," Tax Policy, XXIV (December, 1957). 25¢.
Martin, James W. "Challenge of State Tax Facts as Study Area." Pp. 15-17. See Tax Policy League Becomes Tax Institute.
Newcomer, Mabel. "Greetings to Tax Institute." Pp. 11-12. See Tax Policy League Becomes Tax Institute.
Patterson, Ernest Minor. "Greetings to Tax Institute." P. 12. See Tax Policy League Becomes Tax Institute.
Paul, Maurice G., Jr. "Problems of Tax Compliance." Pp. 150-57. See Limits of Taxable Capacity, IV A 1 a.
Sloan, Harold S. "Greetings to Tax Institute." P. 9. See Tax Policy League Becomes Tax Institute.
Tax Policy. "First Fifteen Years: History of Tax Institute," XV (February, 1948), 3-20. 25¢.
_____. "Highlights of 1952," XX (March-April, 1953), 6-11.
_____. "See You at the Conference," VII (July, 1940), 1-5. 25¢.
_____. "Tax Institute Activities in 1950 and 1951," XIX (January, 1952), 3-10.
_____. "Taxpayers' Organizations in United States," V (September, 1938), 1-30. 50¢.
_____. "Taxpayers' Organizations: Supplement," VI (March, 1939), 1-26. 50¢.
_____. "Tribute to Harold S. Buttenheim," XXIII (April, 1956), 2-4. 25¢.
Tax Policy League Becomes Tax Institute. Philadelphia, 1941. 23 p.
Taxes for Democracy. "Our Prolific Tax Writers," No. 114 (May 21, 1945), 1. 5¢.
_____. "Taxpayers Associations," No. 14 (December 29, 1939), 1. 5¢.

_____. "Taxpayers Associations --Good or Bad?" No. 18 (March 26, 1940), 1. 5¢.

Turner, Clarence L. "Two Decades of Tax Institute," Tax Policy, XX (March-April, 1953), 12-15.

_____. See IV A 1 a.

Walker, Mabel L. "Future Program of Tax Institute." Pp. 18-21. See Tax Policy League Becomes Tax Institute.

Williams, Alfred H. "Greetings to Tax Institute."Pp. 9-10. See Tax Policy League Becomes Tax Institute.

II. EXPENDITURES

A. GENERAL. See also IV.

Tax Policy. "Balancing Public Expenditures," XIII (May, 1946), 2-4. 25¢.

_____. "Latter-Day Townsendism," V (October, 1938), 1-5. 25¢.

_____."Problems in Classifying Public Expenditures," XXI (April-May, 1954), 3-12. 50¢.

_____. "Total Government Expenditures in 1944," XIII (June, 1946), 3-8. 25¢.

_____. "Total Government Expenditures in 1945 and 1946," XIV (September, 1947), 3-8. 25¢.

_____. "Total Government Expenditures in 1947," XV (September, 1948), 3-8. 25¢.

_____. "Total Government Expenditures in 1948," XVI (September, 1949), 2-8. 25¢.

_____. "Total Government Expenditures in 1949," XVII (December, 1950), 3-8. 25¢.

_____. "Total Government Expenditures in 1950," XVIII (November, 1951), 3-8. 25¢.

_____. "Two Decades of Government Expenditures," XIX (October, 1952), 2-8. 25¢.

_____. "Total Government Expenditures in 1952," XX (October, 1953), 2-8. 25¢.

_____. "Total Government Expenditures in 1953," XXI (October, 1954), 3-12. 25¢.

_____. "Total Government Expenditures in 1954," XXIII (May, 1956), 3-8. 25¢.

_____. "Total Government Expenditures in 1955," XXIII (August, 1956), 3-8. 25¢.

_____. "What Government Costs," I (June, 1934), 1-8. 25¢.

1. FEDERAL

Hughes, Rowland R. "Governmental Expenditures--Possibilities for Control and Reduction." Pp. 15-27. See Limits of Taxable Capacity, IV A 1 a.

Mitchell, George W. "Federal Impact on Metropolitan Finance." Pp. 141-49. See Financing Metropolitan Government, O 3.

Tax Policy. "Efficiency of 'Largest Enterprise on Earth,'" XVI (June-July, 1949), 3-16. 25¢.

2. STATE. See also II A.

Buck, A. E. "Effect of War on Costs of State Government." Pp. 3-14. See Wartime Problems of State and Local Finance, O 2.

Patterson, Ernest Minor. "Effect of Inflation on Cost of Government." Pp. 29-36. See Wartime Problems of State and Local Finance, O 2.

3. LOCAL. See also II A.

Dayton, Kenneth. "Effect of War on Costs of Local Government." Pp. 15-28. See Wartime Problems of State and Local Finance, O 2.

Patterson, Ernest Minor. See II A 2.

B. SPECIFIC

1. EDUCATION. See also V 4.

Ackley, Clarence E. "Influence of School Reorganization on Capital Requirements: Relationship of Area to Administration, Attendance, and Finance." Pp. 69-76. See Financing Education in Public Schools.

Arnold, William. "Importance of School District Reorganization in Foundation Programs." Pp. 135-39. See Financing Education in Public Schools.

Atkins, Carter W. "Federal Aid to Education." Pp. 16-23. See Financing Education in Public Schools. Excerpted in Tax Policy, XXII (November-December, 1955), 5-8.

Bowers, Stanley J. "State Aid for Capital School Financing." Pp. 83-86. See Financing Education in Public Schools.

Financing Education in Public Schools. Symposium Volume. Princeton, 1956. 183 p. $5.00.

Fuller, Edgar. "Federal Responsibility in Period of Extraordinary Enrollment Increases." Pp. 3-15. See

II B 1. EDUCATION (continued)
Financing Education in Public Schools. Excerpted in Tax Policy, XXII (November-December, 1955), 2-5.

Gornick, Alan L. "State Aid and School Finance in Michigan." Pp. 122-29. See Financing Education in Public Schools.

Grace, Alonzo G. "Public Personnel Policy in Education." Pp. 174-79. See Financing Education in Public Schools.

Holloway, Claude S. "Foundation Support in Texas." Pp. 130-34. See Financing Education in Public Schools.

Hurd, T. Norman. "Findings and Recommendations of Commission on Intergovernmental Relations." Pp. 24-32. See Financing Education in Public Schools. Excerpted in Tax Policy, XXII (November-December, 1955), 8-11.

Lumley, John. "Comments on Public Education Costs in Pennsylvania." Pp. 56-59. See Pennsylvania Tax Question? O 2.

Miller, Herbert J. "Agreements and Disagreements on Federal Aid to Education." Pp. 33-35. See Financing Education in Public Schools. Excerpted in Tax Policy, XXII (November-December, 1955), 11-12.

Miller, William. "Support of Foundation School Program--Problem of State and Local Share." Pp. 110-21. See Financing Education in Public Schools.

Morneweck, Carl D. "Influence of Population Mobility on Need for New Schools." Pp. 57-68. See Financing Education in Public Schools.

Newman, Herbert Ellis. "General Comments on Federal Aid to Education." Pp. 36-38. See Financing Education in Public Schools.

Power, Leonard. "Tax Information and Public Education." Pp. 249-52. See Curbing Inflation Through Taxation, IV A 1 a.

Raubinger, Frederick M. "New Jersey Proposal--Capital Aid and Foundation School Program." Pp. 77-82. See Financing Education in Public Schools.

Scace, Homer E. "Teacher's Pay and Teacher's Work." Pp. 165-73. See Financing Education in Public Schools.

Schmidt, A. W. "Foundation School Program--Its Purpose and Definition." Pp. 103-9. See Financing Education in Public Schools.

Sly, John F. "Foreword." Pp. iii-v. See Financing Education in Public Schools.

Smith, Wade S. "Importance of Fiscal Procedures in Capital School Financing." Pp. 87-91. See Financing Education in Public Schools.

Sterling, Philip. "School Districts in Pennsylvania." Pp. 110-11. See Pennsylvania Tax Problems in 1957, O 2.

Tax Policy. "Pros and Cons of Federal Aid to Education: Highlights of Tax Institute Symposium," XXII (November-December, 1955), 2-12. 50¢.

_____. "Salient Facts of School Finance," I (July, 1934), 1-11. 25¢.

_____. "Statistical Slant on School Finance," XII (January, 1945), 1-6. 25¢.

Watson, J. P. "Discussion of Financing Education." Pp. 107-9. See Pennsylvania Tax Problems in 1957, O 2.

Wueller, Paul H. "Financing Education in Pennsylvania." Pp. 50-56. See Pennsylvania Tax Problem 1955, O 2.

_____. "Financing Education in Pennsylvania." Pp. 80-91. See Pennsylvania Tax Problems in 1957, O 2.

_____. "Problems of Financing Public School Program in Pennsylvania." Pp. 24-29. See Pennsylvania Tax Question? O 2.

2. GOVERNMENT ENTERPRISES AND AGENCIES
Bauer, John. See IV B 4.

Ploeser, Walter C. "Competition from Government-Owned and Government-Financed Enterprises." Pp. 148-55. See Taxation and Business Concentration, IV A 1 a.

3. INTERNATIONAL AFFAIRS AND FINANCE
Tax Policy. See March, 1942, VII A 3.

_____. See April-May, 1944, VII A 3.

4. NATIONAL DEFENSE AND VETERANS' BENEFITS
Tax Policy. "Cost of War," XI (March, 1944), 1-6. 25¢.

_____. "Doing Right by Serviceman," XI (July-August, 1944), 1-8. 25¢.

_____. "More Than a Trillion," XII (June, 1945), 1-7. 25¢.
Taxes for Democracy. "High Cost of Hitler and Hirohito," No. 93 (April 27, 1944), 1. 5¢.
_____. "Mounting Costs of War," No. 59 (May 11, 1942), 1. 5¢.
_____. "Price of Peace," No. 51 (December 22, 1941), 1. 5¢.
_____. "Who Pays for Bonus," Nos. 136-37 (April 7, 1947), 1-2. 10¢.

5. PUBLIC SAFETY
No items.

6. PUBLIC WORKS
Black, Russell Van Nest. "Planning Postwar Capital Improvements." Pp. 153-63. See Wartime Problems of State and Local Finance, O 2.
Haviland, Jeanne-Louise. "Paying for Public Works," Tax Policy, XX (May-June, 1953), 3-12. 50¢.
La Guardia, Fiorello H. "Postwar Fiscal Planning in New York City." Pp. 181-83. See Wartime Problems of State and Local Finance, O 2.
Perloff, Harvey S. "Financial Preparation for Postwar Public Works." Pp. 164-77. See Wartime Problems of State and Local Finance, O 2.
Tax Policy. "Fiscal Significance of Public Works," XII (February, 1945), 1-6. 25¢.
_____. "Planning and Financing Public Works," XII (April, 1945), 1-9. 25¢.
_____. "Public Works and the Construction Industry," XII (March, 1945), 1-12. 25¢.
Walker, Mabel L. "Taxpayer and Long-Range Planning of Public Works," Tax Policy, XVII (January, 1950), 3-7. 25¢.

a. HIGHWAYS AND TRANSPORTATION FACILITIES. See also I B 8 and V 4.
Butler, Arthur C. "Where Do We Go From Here in Highway Development?" Pp. 31-43. See Financing Highways.
Financing Highways. Symposium Volume. Princeton, 1957. 217 p. $5.00.
Fitch, Lyle C. "Financing Urban Roadways." Pp. 136-54. See Financing Highways.
Herring, Frank W. "City and Transport Revolution." Pp. 81-91. See Financing Highways. Excerpted in Tax Policy, XXIII (December, 1956), 10-12.
Jacobs, Francis. "How To Get Citizen Support for Highway Financing." Pp. 199-207. See Financing Highways.
Matson, Theodore M. "Some Influences of Traffic and Parking on Metropolitan Growth." Pp. 38-42. See Financing Metropolitan Government, O 3.
Moore, Frank C. "State's Responsibility for State-Local Action." Pp. 71-80. See Financing Highways. Excerpted in Tax Policy, XXIII (December, 1956), 5-10.
Newcomb, Robinson. "What Can We Get Under New Highway System?" Pp. 12-30. See Financing Highways.
Owen Wilfred. "What Do We Want Highway System to Do?" Pp. 3-11. See Financing Highways.
Reid, William. "Transportation in Metropolitan Areas." Pp. 85-93. See Financing Metropolitan Government, O 3.
Ross, William D. "Basic Theory of State Highway Financing." Pp. 107-27. See Financing Highways.
Scace, Homer E. "Foreword." Pp. iii-iv. See Financing Highways.
Tax Policy. "Highway Costs and Automotive Revenues," V (April, 1938), 1-17. 25¢.
_____. See June-July, 1947, O 3.

b. URBAN REDEVELOPMENT AND HOUSING. See also V 3 and V 4.
Ashley, E. Everett, 3rd. "Trends in Residential Building." Pp. 28-37. See Financing Metropolitan Government, O 3.
Citizens' Housing Council of New York. Mabel L. Walker, Chairman; Paul Studenski, Vice Chairman. "Local Taxation and Housing," Tax Policy, VI (June, 1939), 4-70. 25¢.
Cornick, Philip H. "State Planning and Future Local Revenues." Pp. 203-18. See Tax Relations Among Governmental Units, V.
Fagin, Henry. "Relation of Metropolitan Planning Needs to Financing Metropolitan Government." Pp. 79-84. See Financing Metropolitan Government, O 3.
Morneweck, Carl D. See II B 1.
Neuhoff, Malcolm C. See IV A 2.
Reeder, Sherwood. See O 3.
Studenski, Paul. See Citizens' Housing Council of New York.
Walker, Mabel L. See Citizens' Housing Council of New York.

c. OTHER PUBLIC WORKS
Shaw, Harry B. "Sewage and Water

II B 6 c. OTHER PUBLIC WORKS (continued)
Problems as They Affect Metropolitan Financing." Pp. 94-110. See Financing Metropolitan Government, O 3.

7. WELFARE
Tax Policy. "Threat of Pension Pressure Groups," VII (November, 1939), 1-9. 25¢.
_____. "Unemployment Relief and Its Financing," I (September, 1934), 1-21. 40¢.
Walker, Mabel L. Townsend Plan Analyzed. New York, 1936. 19 p. 25¢.

III. PUBLIC DEBT. *See also* IV.

A. GENERAL
Chatters, Carl H. See V 3.
McInnes, Russell. See V 3.
Tax Policy. "Attitudes on the Public Debt," XI (February, 1944), 1-3. 25¢.
_____. "Debt Limits," VIII (February, 1941), 1-8. 25¢.
_____. "Half Century of Public Debt," XIII (April, 1946), 1-5. 25¢.
_____. "Public Debt," VI (April, 1939), 1-5. 25¢.
_____. "Public Debt: 1944," XI (January, 1944), 1-5. 25¢.
_____. "Public Debt: 1949," XVII (April, 1950), 3-8. 25¢.
_____. "Two Decades of Public Debt," XIX (April, 1952), 3-8. 25¢.
Taxes for Democracy. "Public Debt: 1941," No. 62 (July 15, 1942), 1. 5¢.

1. FEDERAL
Abbott, Charles Cortez. "How to Borrow Money." Pp. 168-83. See Financing the War, IV A 1.
Hansen, Alvin H. "Inflationary Potentialities of Public Debt." Pp. 39-51. See Curbing Inflation Through Taxation, IV A 1 a.
Hart, Albert Gailord. "Forced Loans and Social Security Taxes as Inflation Remedies." Pp. 156-67. See Financing the War, IV A 1.
Hughes, James F. "Inflationary Potentialities of Public Debt." Pp. 51-59. See Curbing Inflation Through Taxation, IV A 1 a.
Shoup, Carl. "Forced Loans." Pp. 126-36. See Curbing Inflation Through Taxation, IV A 1 a.
Tax Policy. "Borrowing for the War," XII (May, 1945), 1-4. 25¢.
_____. "Forced Savings," IX (February, 1942), 1-9. 25¢.
_____. "Picture of the National Debt," XV (March, 1948), 3-13. 25¢.

2. STATE
Tax Policy. "Picture of State and Local Debt," XV (May, 1948), 3-11. 25¢.
Taxes for Democracy. "State Debt," No. 111 (March 2, 1945), 1. 5¢.

3. LOCAL
McGee, Cushman. "Debt of Metropolitan Areas in United States." Pp. 125-28. See Financing Metropolitan Government, O 3.
Tax Policy. See May, 1948, III A 2.
Taxes for Democracy. "Buffalo Wants to Pay Cash," No. 117 (July 23, 1945), 1. 5¢.
_____. "More Plans for Current Financing," No. 128 (March 5, 1946), 1. 5¢.
_____. "Partial Pay-As-You-Go," Nos. 126-27 (March 5, 1946), 1-2. 10¢.
_____. "Pay-As-You-Go Achievements," Nos. 124-25 (March 5, 1946), 1-2. 10¢.
_____. "Rochester Too," No. 122 (September 28, 1945), 1. 5¢.
_____. "So Does Syracuse," No. 118 (July 27, 1945), 1. 5¢.

B. ADMINISTRATION

1. FEDERAL
Abbott, Charles Cortez. See III A 1.
Hansen, Alvin H. See III A 1.
Hughes, James F. See III A 1.
Keith, E. Gordon. See IV A 1 c.

2. STATE
Haviland, Jeanne-Louise. See II B 6.
Studenski, Paul. See V 3.

3. LOCAL
Haviland, Jeanne-Louise. See II B 6.
Studenski, Paul. See V 3.

IV. FISCAL POLICY

A. GENERAL

Buttenheim, Harold S., Chairman. Report of Special Committee on Tax Policy to Aid Economic Recovery and Permanent Prosperity. New York, 1935. 7 p. 10¢.

Bloch, H. S. "Relation of Tax Policy to Economic Growth." Pp. 171-82. See Limits of Taxable Capacity, IV A 1 a.

Clark, Colin. "Long-Run Effects of Taxation upon Value of Money." Pp. 141-49. See Limits of Taxable Capacity, IV A 1 a.

Gulick, Luther. "Basic Goals of Tax Administration." Pp. 3-17. See Income Tax Administration, I B 9 a. Excerpted as "Goals of Taxation" in Tax Policy, XVI (January, 1949), 3-12. 25¢.

Sargent, Noel. See I A.

Tax Policy. "Direct and Indirect Taxes," IV (May, 1937), 1-9. 25¢.

_____. "Pressure Groups and Direct Taxation," IV (April, 1937), 1-5. 25¢.

_____. "Tax Opinion Survey," III (May, 1936), 1-9. 25¢.

_____. "Tax Problems of Future," X (April, 1943), 1-6. 25¢.

Taxes for Democracy. "End of a Trillion-Dollar War," No. 119 (August 17, 1945), 1. 5¢.

_____. "No White Rabbits," No. 35 (March 19, 1941), 1. 5¢.

_____. "Tax Tide Turns," No. 123 (January 8, 1946), 1. 5¢.

1. FEDERAL

Financing the War. Symposium Volume. Philadelphia, 1942. 357 p. $2.50.

Jones, Homer. "Implications of Federal Fiscal Policy." Pp. 25-48. See Financing the War.

Martin, James W. "Foreword." Pp. vii-ix. See Financing the War.

Newcomer, Mabel. "Foreword." Pp. vii-ix. See Curbing Inflation Through Taxation, IV A 1 a.

Tax Policy. "Issues Involved in Federal Budget," XVI (March-April, 1949), 3-16. 25¢.

_____. "Pivotal Points in Postwar Fiscal Policy," XI (October, 1944), 1-14. 25¢.

_____. "Proposals and Prophecies in War Finance," IX (January, 1942), 3-12. 25¢.

Taxes for Democracy. "Facing the New Tax Year," No. 32 (January, 1941), 1. 5¢.

_____. "Tax Planks in Political Platforms," No. 27 (August 12, 1940), 1. 5¢.

_____. "Too Little and Too Late in Taxes?" No. 60 (May 28, 1942), 1. 5¢.

Warren, Robert. "Function and Scope of War Finance." Pp. 3-24. See Financing the War.

a. TAXATION. See also I B.

Alyea, Paul E. "Introductory Statement." Pp. 1-4. See Should Federal Tax Policy Encourage Development of Small Business?

Anderson, William. "United States: Limited or Unlimited?" Pp. 16-26. See Should There Be Constitutional Amendment Limiting Federal Income, Estate, and Gift Taxes?

Annual Meeting Papers 1935. "New Deal Tax Policy," Tax Policy, III (January, 1936), 2-26. 25¢.

Bird, Frederick L. "Foreword." Pp. iii-iv. See Should There Be Constitutional Amendment Limiting Federal Income, Estate, and Gift Taxes?

Bixler, Roland M. "Should Federal Tax Policy Encourage Development of Small Business? Only by Revising Whole Tax Structure." Pp. 19-24. See Should Federal Tax Policy Encourage Development of Small Business?

Blakey, Roy. "Evaluation of Postwar Tax Proposals Made by Various Groups and Individuals." Pp. 3-18. See How Should Corporations Be Taxed? I B 9 b.

Buehler, Alfred G. "Should Tax System Be Used to Check Monopoly?" Pp. 91-108. See How Should Corporations Be Taxed? I B 9 b.

Casey, D. E. "Merits of Tax Limitation." Pp. 1-6. See Should There Be Constitutional Amendment Limiting Federal Income, Estate, and Gift Taxes?

Chandler, Lester. "Taxation as Instrument for Inflation Control." Pp. 97-106. See Limits of Taxable Capacity.

Comstock, Alzada. "Role of Income and Profits Taxes in Control of Inflation." Pp. 93-104. See Financing the War, IV A 1.

Connolly, John L. See I B 9 b.

Coyle, David Cushman. "Current Fed-

eral Tax Policy." P. 23. See Annual Meeting Papers 1935.
Curbing Inflation Through Taxation. Symposium Volume. New York, 1944. 261 p. $2.50.
de Vegh, Imrie. "Limits of Taxable Capacity with Respect to Death Taxation." Pp. 78-96. See Limits of Taxable Capacity.
Douglas, Monteath. "Taxable Capacity and British and Canadian Experience." Pp. 28-40. See Limits of Taxable Capacity.
Dresser, Robert B. "Need of Constitutional Limitation." Pp. 7-11. See Should There Be Constitutional Amendment Limiting Federal Income, Estate, and Gift Taxes?
Eccles, Marriner S. "Possibilities of Postwar Inflation and Suggested Tax Action." Pp. 225-38. See Curbing Inflation Through Taxation.
Faught, Albert Smith. "Constitutional Basis of Federal Taxation Policies Under New Deal." Pp. 7-23. See Annual Meeting Papers 1935.
Flanders, Ralph E. "Effects of Taxation on Purchasing Power." Pp. 19-22. See Annual Meeting Papers 1933, I A.
Franz, William J. "Case for Adoption of Federal Tax Policy That Would Encourage Development of Small Business." Pp. 5-15. See Should Federal Tax Policy Encourage Development of Small Business?
George, Edwin B. See I B 9 b (6).
Groves, Harold M. "Fallacies of Constitutional Tax Limitation." Pp. 12-15. See Should There Be Constitutional Amendment Limiting Federal Income, Estate, and Gift Taxes?
Hearne, W. L. "Does Present Tax System Discourage Business Enterprise?" Pp. 185-95. See How Should Corporations Be Taxed? I B 9 b.
Heller, Walter W. "Limits of Taxable Capacity with Respect to Income Taxation." Pp. 61-77. See Limits of Taxable Capacity.
Henderson, Leon. "Should Taxing Power Be Employed to Regulate Economy?" Pp. 220-31. See How Should Corporations Be Taxed? I B 9 b.
How Shall Business Be Taxed? See I A.
How Should Corporations Be Taxed? See I B 9 b.
Humphreys, H. E., Jr. "Should Taxing Power Be Employed to Regulate Economy?" Pp. 211-19. See How Should Corporations Be Taxed? I B 9 b.
Kaplan, A. D. H. "Foreword." Pp. v-vi. See Taxation and Business Concentration.
Leland, Simeon E. "Income Versus Sales Taxation as Anti-Inflationary Control." See Financing the War, IV A 1.
Limits of Taxable Capacity. Symposium Volume. Princeton, 1953. 184 p. $5.00.
Lutz, Harley L. "Federal Tax Policy and Small Business." Pp. 25-32. See Should Federal Tax Policy Encourage Development of Small Business?
Magill, Roswell. "Does Present Tax System Discourage Business Enterprise?" Pp. 203-7. See How Should Corporations Be Taxed? I B 9 b.
Miller, Harry E. "Current Federal Tax Policy." Pp. 24-25. See Annual Meeting Papers 1935.
Musgrave, Richard A. "Does Present Tax System Discourage Business Enterprise?" Pp. 196-202. See How Should Corporations Be Taxed? I B 9 b.
Newcomer, Mabel. "Federal Tax Policy." Pp. 25-26. See Annual Meeting Papers 1935.
Oliver, J. W. "Possibilities of Postwar Inflation and Suggested Tax Action." Pp. 239-45. See Curbing Inflation Through Taxation.
Proctor, Charles W. "Should Federal Tax Policy Encourage Development of Smaller Business? It Certainly Should." Pp. 16-18. See Should Federal Tax Policy Encourage Development of Small Business?
Rolph, Earl R. "Effects of Taxation upon Individual and Business Incentives." Pp. 158-70. See Limits of Taxable Capacity.
Should Federal Tax Policy Encourage Development of Small Business? Forum Pamphlet Eight. Princeton, 1956. 32 p. 50¢.
Should There Be Constitutional Amendment Limiting Federal Income, Estate, and Gift Taxes? Forum Pamphlet Three. New York, 1944. 26 p. 50¢.
Smith, Dan Throop. "Analysis of Factors Limiting Taxable Capacity." Pp. 3-14. See Limits of Taxable Capacity.
Sonne, H. Christian. See I B 9 b.
Strayer, Paul J. "Foreword." Pp.

v-vi. See Limits of Taxable Capacity.
Studenski, Paul. "New Deal Taxing Policy." Pp. 2-6. See Annual Meeting Papers 1935.
Tax Policy. "Federal Tax Outlook," XVII (July-August, 1950), 2-12. 50¢.
_____. "Overhauling the Federal Tax Structure," XIII (September, 1946), 3-11. 25¢.
_____. "Shape of Taxes to Come," VIII (May, 1941), 1-10. 25¢.
_____. "Tax Proposals to Aid Small Business," XIII (December, 1946), 3-7. 25¢.
_____. "Taxation and Business Enterprise," XIV (January, 1947), 3-7. 25¢.
Taxation and Business Concentration. Symposium Volume. Princeton, 1952. 264 p. $5.00.
Taxes for Democracy. "Cartoonist's View of Tax Problem," No. 61 (June 23, 1942), 1. 5¢.
_____. "Have We Reached Tax Saturation?" No. 88 (November 30, 1943), 1. 5¢.
_____. "Menace of Too Much Money," No. 85 (September 15, 1943), 1. 5¢.
_____. "More Sore Spots in Public Finance," No. 99 (July 20, 1944), 1. 5¢.
_____. "More Taxes in the Offing," No. 47 (November 12, 1941), 1. 5¢.
_____. "Seven Sore Spots," No. 84 (August 31, 1943), 1. 5¢.
_____. "Speaking of Inflation - -," No. 89 (February 16, 1944), 1. 5¢.
_____. "Taxing the Wartime Increase in Earnings," Nos. 94-95 (June 6, 1944), 1-2. 5¢.
_____. "War Taxes--What Kind and How Much?" No. 56 (March 25, 1942), 1. 5¢.
_____. "What's Ahead in Taxes?" No. 52 (January 27, 1942), 1. 5¢.
Turner, Clarence L. "Presidential Address." Pp. 41-57. See Limits of Taxable Capacity.
Woll, Matthew. See I B 9 b.

b. EXPENDITURE. See also II B.
Hughes, Rowland R. See II A 1.

c. DEBT. See also III.
Abbott, Charles Cortez. See III A 1.
Keith, E. Gordon. "Borrowing and Inflation." Pp. 184-97. See Financing the War, IV A 1.

2. STATE AND LOCAL
Annual Meeting Papers 1934. "Recent Fiscal Policies of Certain States," Tax Policy, II (January, 1935), 2-38. 50¢.
Arnold, James A., Jr. "State and Local Taxing Capacity." Pp. 109-25. See Limits of Taxable Capacity, IV A 1 a.
Buehler, Alfred H. "Requirements for Sound and Equitable Tax Structure in Pennsylvania." Pp. 92-106. See Pennsylvania Tax Problems in 1957, O 2.
Burger, Alvin A. See VI A 2.
Carlebach, William D. "State and Local Governmental Responsibility for Economic Development." Pp. 16-22. See Tax Policy, February-March, 1957.
Courtney, Joseph F. "To Attract You Must First Be Attractive." Pp. 13-15. See Tax Policy, February-March, 1957.
Cronkright, Clayton S. "Private Responsibility for Economic Development." Pp. 26-28. See Tax Policy, February-March, 1957.
Fagan, Elmer D. "Fiscal Policy in California During Depression." Pp. 2-15. See Annual Meeting Papers 1934.
Financing Metropolitan Government. See O 3.
Ford, Robert S. "Fiscal Policy in Michigan During Depression." Pp. 32-38. See Annual Meeting Papers 1934.
Haviland, Jeanne-Louise. See II B 6.
How Shall Business Be Taxed? See I A.
Labovitz, I. M. "Governmental Finance in Illinois During Depression." Pp. 16-23. See Annual Meeting Papers 1934.
Limits of Taxable Capacity. See IV A 1 a.
McCarren, Kenneth J. See IV B 2.
Nelson, Richard W. "Iowa Fiscal Policies During Depression." Pp. 24-31. See Annual Meeting Papers 1934.
Neuhoff, Malcolm C. "Trends in Industrial Location." Pp. 13-22. See Financing Metropolitan Government, O 3.
Pond, Chester B. "State Fiscal Responsibilities in Wartime." Pp. 189-91. See Wartime Problems of State and Local Finance, O 2.
Roterus, Victor. "Federal-State-Local Relationships in Industrial Development." Pp. 10-11. See Tax Policy, February-March, 1957.
Ryan, Robert H. "What Industry Ex-

IV A 2. STATE AND LOCAL (continued)

pects from Community." Pp. 22-25. See Tax Policy, February-March, 1957.

Shaw, Eugene G. "Report from Regional Round Tables." Pp. 126-38. See Limits of Taxable Capacity, IV A 1 a.

Siff, Robert D. "Some Pertinent Points on Industrial Development Policies." P. 11. See Tax Policy, February-March, 1957.

Tax Policy. "Business Migration and Taxation," IV (October, 1937), 1-27. 50¢.

_____. "Model State Tax System," VII (June, 1940), 1-8. 25¢.

_____. "State and Local Efforts to Altract Industry," XXIV (February-March, 1957), 2-28. 75¢.

Taxes for Democracy. "Fiscal Surpluses and Postwar Public Works," Nos. 97-98 (July 20, 1944), 1-2. 5¢.

_____. "State Surpluses," No. 110 (March 2, 1945), 1. 5¢.

_____. "What About Surpluses?" No. 71 (December 28, 1942), 1. 5¢.

Walker, Mabel. "Nonproperty Revenues and Service Charges," Tax Policy, XXIII (June, 1956), 2-8. 25¢.

_____. "The Plant, The Office, and The City. Part I. Industrial Location Trends and Factors," Tax Policy, XXII (August-September, 1955), 3-28. 50¢. Reprinted in Business Enterprise and The City, pp. 3-28. See O 3.

_____. "The Plant, The Office, and The City. Part II. Industrial Location Impacts," Tax Policy, XXIII (February-March, 1956), 3-35. 75¢. Reprinted in Business Enterprise and The City, pp. 29-62. See O 3.

_____. "The Plant, The Office, and The City. Part III. Trends in Office Location," Tax Policy, XXIV (September-October, 1957), 3-40. $1.00. Reprinted in Business Enterprise and The City, pp. 63-100. See O 3.

_____. "Role of State in Industrial Development." Pp. 3-9. See Tax Policy, February-March, 1957. Reprinted in Business Enterprise and The City, pp. 101-7. See O 3.

Walsh, Stuart P. "Comments on State Agencies." Pp. 12-13. See Tax Policy, February-March, 1957.

Watkins, Henry V. "BAWI Program in Mississippi." P. 12. See Tax Policy, February-March, 1957.

B. SPECIFIC ISSUES

1. REGULATION THROUGH TAXATION

Sunderson, J. Wilner. See I B 17.

2. TAX EXEMPTIONS

Bird, Frederick L. "Foreword." Pp. v-vii. See Tax Exemptions.

Bryson, Brady O. "Competition from Business Enterprises of Nonprofit Organizations." Pp. 139-47. See Taxation and Business Concentration, IV A 1 a.

Citizens' Housing Council of New York. See II B 6 b.

Killough, Lucy Winsor. "Exemptions to Educational, Philanthropic and Religious Organizations." Pp. 23-38. See Tax Exemptions.

McCarren, Kenneth J. "Luring Industry Through Tax Exemption." Pp. 39-47. See Tax Exemptions.

Martin, James W. "General Theory of Tax Exemption." Pp. 3-20. See Tax Exemptions.

Studenski, Paul. See V 3.

Tax Exemptions. Symposium Volume. New York, 1939. 237 p. $2.50.

Tax Policy. "Chiseling Away Taxing Power," VI (November, 1938), 1-7. 25¢.

_____. "Cluttering Up State Constitutions," II (December, 1934), 1-6. 25¢.

_____. "Tax-Exempt Securities," VIII (January, 1941), 1-12. 25¢.

_____. See April, 1935, I B 15 c.

_____. See December, 1945, I B 15 c.

_____. See March-April, 1951, I B 9 d.

Taxes for Democracy. "Tax Untouchables," No. 4 (May 10, 1939), 1. 5¢.

Walker, Mabel. See IV A 2.

3. INCENTIVE TAXATION

No items.

4. TAXATION AND INVESTMENT

Austin, Maurice. "Effect of Present Corporate Rates on Business Concentration." Pp. 218-21. See Taxation and Business Concentration, IV A 1 a.

Ayers, Allan F., Jr. See I B 9 b (6).

Bauer, John. "Comment on Government Enterprises." Pp. 156-64. See Taxation and Business Concentration, IV A 1 a.

Bryson, Brady O. See IV B 2.

Butters, J. Keith. "Recent Trends in

Industrial Concentration and Taxation." Pp. 3-17. See Taxation and Business Concentration, IV A 1 a.
Casey, William J. See I B 9 b (4).
Hackett, W. T. See I B 12.
Hearne, W. L. See IV A 1 a.
Kile, Elton. See I B 9 d.
Loos, Karl D. See I B 9 d.
Magill, Roswell. See IV A 1 a.
Musgrave, Richard A. See IV A 1 a.
Peloubet, Maurice E. See I B 9 a (4).
Ploeser, Walter C. See II B 2.
Polisher, Edward N. See I B 12.
Rolph, Earl R. See IV A 1 a.
Simons, Gustave. "Comment on Tax Provisions Which Promote Concentration." Pp. 78-80. See Taxation and Business Concentration, IV A 1 a.
Somers, Harold M. See I B 5.
Taxation and Business Concentration. See IV A 1 a.
Turner, Clarence L. See I B 9 d.
Weissman, Rudolph L. See I B 9 a (1).

5. SUBSIDIES. See also II B 8.
Taxes for Democracy. "Food Subsidies in United States," No. 86 (October 22, 1943), 1. 5¢.
_____. "Subsidies Pro and Con," No. 87 (October 22, 1943), 1. 5¢.
Walker, Mabel. See IV A 2.

6. LOANS
No items.

C. BACKGROUND MATERIAL
Walker, Mabel. Business Enterprise and The City. See O 3.

1. ECONOMIC FORECASTING
No items.

2. INCOME STATISTICS
No items.

3. CAPITAL FORMATION
Taxation and Business Concentration. See IV A 1 a.

4. POPULATION TRENDS
Mornewcck, Carl D. See II B 1.
Walker, Mabel. "Forces Affecting Metropolitan Patterns," Tax Policy, XV (January, 1948), 3-14. 25¢.

5. LAND VALUES AND USES
Hoyt, Homer. "Inflation in Urban Land in World War II." Pp. 21-30. See Curbing Inflation Through Taxation, IV A 1 a.
Sims, Seth D. "Farm Land Boom." Pp. 11-20. See Curbing Inflation Through Taxation, IV A 1 a.
Tax Policy. See June, 1938, I B 15 c (2).
Taxes for Democracy. "Cities as Land Owners," No. 78 (March 31, 1943), 1. 5¢.
_____. "Tax Delinquency and Vacant Lot," No. 43 (July 30, 1941), 1. 5¢.
_____. "Tax-Delinquent Land and Public Ownership," No. 79 (April 19, 1943), 1. 5¢.
_____. See Nos. 75-76 (February 27, 1943), V 3.

6. INDUSTRIAL DEVELOPMENT FACTORS AND TRENDS
Cronkright, Clayton S. "Plant Dispersion for Security Reasons." Pp. 43-45. See Financing Metropolitan Government, O 3.
McCarren, Kenneth J. See IV B 2.
Neuhoff, Malcolm C. See IV A 2.
Tax Policy. See February-March, 1957, IV A 2.
Taxes for Democracy. "Tax Fleeing Industries," No. 17 (March 12, 1940), 1. 5¢.
Walker, Mabel. See IV A 2.

7. RETAILING TRADE DEVELOPMENTS
Rubloff, Arthur. "Development of Shopping Centers." Pp. 23-27. See Financing Metropolitan Government, O 3.
Somers, Harold M. See I B 5.
Walker, Mabel. "Impact of Outlying Shopping Centers on Central Business Districts," Tax Policy, XXIV (August, 1957), 2-8. 25¢. Reprinted in Business Enterprise and The City, pp. 108-14. See O 3.
_____. See O 3.

8. POWER DEVELOPMENTS (hydro-electric, nuclear, etc.)
Taxes for Democracy. "Can Human Freedom Survive Atomic Energy?" Nos. 120-21 (August 17, 1945), 1-2. 10¢.
Ward, J. Carlton, Jr. "Potential Use of Atomic Energy by Industry." Pp. 46-57. See Financing Metropolitan Government, O 3.

9. TRANSPORTATION TRENDS
Matson, Theodore M. See II B 6 a.
Taxes for Democracy. "Crystal Gazing," No. 115 (June 20, 1945), 1. 5¢.
_____. "Going Places," No. 130

10. OTHER

Bussing, Irvin. "Increase in Bank Deposits and Money in Circulation During War." Pp. 31-35. See Curbing Inflation Through Taxation, IV A 1 a.

Gilbert, Milton. "Consumer Spending During War." Pp. 3-10. See Curbing Inflation Through Taxation, IV A 1 a.

V. INTERGOVERNMENTAL FISCAL RELATIONS

Chapman, Alger B. "Foreword." Pp. v-vi. See Federal-State-Local Tax Correlation.

Federal-State-Local Tax Correlation. Symposium Volume. Princeton, 1954. 248 p. $5.00.

Financing Metropolitan Government. See O 3.

Mastick, Seabury C. "Foreword." Pp. v-vi. See Tax Relations Among Governmental Units.

Tax Relations Among Governmental Units. Symposium Volume. New York, 1938. 226 p. $2.50.

1. TAX CONFLICTS

a. MULTIPLE TAXATION

Connelly, William F. See V 2.

Edmonds, Franklin Spencer. "Approaches to Solution of Federal-State Tax Conflicts." Pp. 3-7. See Tax Relations Among Governmental Units, V.

Fillman, Jesse R. See V 2.

Gammill, Kenneth W. "Importance of Intergovernmental Tax Relations." Pp. 3-13. See Federal-State-Local Tax Correlation, V.

Goodrich, Allen J. See V 2.

Jones, Rowland, Jr. "Federal-State Conflicts from Standpoint of Business." Pp. 161-65. See Federal-State-Local Tax Correlation, V.

Kassell, Mortimer M. "Interstate Tax Conflicts from Administrative Viewpoint." Pp. 142-49. See Federal-State-Local Tax Correlation, V.

Lindholm, Richard W. See I B 10.

Littlefield, K. C. See V 2.

Louthan, Carter T. See V 2.

Martin, James W. "Solution of Federal-State Tax Conflicts from State Point of View." Pp. 16-25. See Tax Relations Among Governmental Units, V.

Pierce, Dixwell L. "Federal-State Tax Conflicts Can Be Minimized: Discussion of Administrative Aspects." Pp. 150-60. See Federal-State-Local Tax Correlation, V.

Sanders, W. B. "Interstate Conflicts from Standpoint of Business." Pp. 133-41. See Federal-State-Local Tax Correlation, V.

Strayer, Paul J. See V 2.

b. TAX BARRIERS TO TRADE

Arlt, Carl T. "Discriminatory Vendor Licensing and Taxing of Out-of-State Corporations." Pp. 176-86. See Tax Barriers to Trade.

Brown, Robert C. "Judicial Trends with Respect to Trade Barriers." Pp. 261-72. See Tax Barriers to Trade.

Burtis, Edgar L. "Farmer's Concern in Highway Trade Barriers." Pp. 23-29. See Tax Barriers to Trade.

Carlson, Reynold E. "Federal Pressure for Uniform Laws." Pp. 286-304. See Tax Barriers to Trade.

Christianson, Theodore. See I B 5.

Cochran, Robert L. "Menace of Tax Barriers to Trade--Intercity, Interstate and International." Pp. 12-20. See Tax Barriers to Trade.

Curtiss, Ralph E. See I B 2.

Eisner, Mark. "Introduction to Symposium." Pp. 3-11. See Tax Barriers to Trade.

Gallagher, Hubert R. "Possibilities of Action by Legislatures and Administrative Officials." Pp. 273-85. See Tax Barriers to Trade.

Gray, Chester H. "Highway Trade Barriers as Viewed by Highway User." Pp. 40-49. See Tax Barriers to Trade.

Green, Thomas S., Jr. See I B 2.

Horning, L. W. "Trade Barriers from Railroad Viewpoint." Pp. 50-66. See Tax Barriers to Trade.

Jacoby, Neil H. See I B 16.

Janssen, Charles H. See I B 17.

Kaiser, A. R. See I B 5.

Lawrence, John V. "Size and Weight Restrictions on Trucks." Pp. 77-81. See Tax Barriers to Trade.

Lee, Maurice W. See I B 5.

Logsdon, C. S. See I B 21.

Melder, F. Eugene. "Relation Between High Consumer Taxes and Interstate Trade Barriers." Pp. 317-30. See Tax Barriers to Trade.

Strong, Floyd D. "Ports of Entry." Pp. 67-76. See Tax Barriers to Trade.

Tax Barriers to Trade. Symposium Volume. Philadelphia, 1941. 344 p. $2.50.

Tax Policy. "Interstate Tariffs," VI (May, 1939), 1-10. 25¢.

_____. "What Can Be Done About Interstate Trade Barriers?" VIII (November-December, 1940), 1-16. 25¢.

Taxes for Democracy. "Forty-Eight States," No. 16 (February 26, 1940), 1. 5¢.

_____. "More Trade Barrier Definitions," No. 36 (March 28, 1941), 1. 5¢.

_____. "Ports of Entry," No. 33 (February 21, 1941), 1. 5¢.

_____. "U. S. in Name Only," No. 12 (November 27, 1939), 1. 5¢.

_____. "What Are Tax Barriers to Trade?" No. 30 (October 23, 1940), 1. 5¢.

Truitt, Paul T. "Joint Federal-State Attack upon Trade Barriers." Pp. 305-16. See Tax Barriers to Trade.

Walker, Mabel L. "Foreword." Pp. vii-viii. See Tax Barriers to Trade.

Waters, Lawrence Leslie. See I B 16.

2. FISCAL COORDINATION AND COOPERATION. See also V 7.

Connelly, William F. "Present Procedures for Cooperation in Federal, State, and Local Taxation." Pp. 179-88. See Federal-State-Local Tax Correlation, V.

Driscoll, Alfred E. "Federal-State Relations." Pp. 79-87. See Federal-State-Local Tax Correlation, V. Excerpted in Tax Policy, XXI (February-March, 1954), 2.

Ecker-Racz, L. L. "Study and Action Relating to Federal-State Tax Relations." Pp. 14-33. See Federal-State-Local Tax Correlation, V.

Fillman, Jesse R. "Deduction of Taxes Paid to Another Jurisdiction." Pp. 201-4. See Federal-State-Local Tax Correlation, V.

Goodrich, Allen J. "Auditing Cooperation." Pp. 189-94. See Federal-State-Local Tax Correlation, V.

Haig, Robert M. "Status of Problem of Coordinating Federal and State Revenue Systems." Pp. 2-4. See Annual Meeting Papers 1933, I A.

Kitendaugh, George H. "Possibilities for Interstate Cooperation in Area of Allocation Formulas." Pp. 205-10. See Federal-State-Local Tax Correlation, V.

Lepawsky, Albert. "Examples of Interstate Administrative Cooperation in Tax Field." Pp. 64-71. See Tax Relations Among Governmental Units, V.

Littlefield, K. C. "Uniformity in Definitions." Pp. 217-24. See Federal-State-Local Tax Correlation, V.

Long, Henry F. "Interstate Reciprocity in Connection with Corporate and Personal Income Taxation." Pp. 72-80. See Tax Relations Among Governmental Units, V.

Louthan, Carter T. "Domicile Problems." Pp. 211-16. See Federal-State-Local Tax Correlation, V.

Martin, James W. "Problem of Coordinating Federal and State Tax Plans." Pp. 10-14. See Annual Meeting Papers 1934, I A 2.

_____. See V 1 a.

Ostertag, Harold C. "General Possibilities of Interstate Tax Cooperation." Pp. 50-63. See Tax Relations Among Governmental Units, V.

Shoup, Carl. "Influence of Federal-State Tax Coordination on Federal Fiscal Policies." Pp. 8-15. See Tax Relations Among Governmental Units, V.

Snavely, Tipton R. "Interstate Cooperation in Field of Taxation." Pp. 47-49. See Tax Relations Among Governmental Units, V.

Strayer, Paul J. "Tax Sharing, Tax Credits, and Tax Supplements." Pp. 195-200. See Federal-State-Local Tax Correlation, V.

Studenski, Paul. See V 4.

Tax Policy. "Centralization of Taxes," VIII (October, 1941), 3-8. 25¢.

3. INTERGOVERNMENTAL TAX EXEMPTIONS, IMMUNITIES, AND IN LIEU PAYMENTS

Blough, Roy. "Intergovernmental Exemptions from Federal Point of View." Pp. 65-74. See Tax Exemptions, IV B 2.

Bradley, Phillips. "Some Considerations of Politics and Equity with Respect to Intergovernmental Immunity." Pp. 75-90. See Tax Exemptions, IV B 2.

Chatters, Carl H. "Distribution of Tax-Exempt Securities." Pp. 51-56. See Tax Exemptions, IV B 2.

Ecker-Racz, L. L. See V 2.

Ford, Robert S. "Intergovernmental Tax Exemptions." Pp. 77-96. See

V 3. EXEMPTIONS (continued)
Wartime Problems of State and Local Finance, O 2.
Gemmill, Kenneth W. See V 1 a.
Hatton, Robert E. "Reciprocal Immunity of Federal and State Instrumentalities." Pp. 26-44. See Tax Relations Among Governmental Units, V.
Kades, Charles L. "State Taxation of Defense Activities from Federal Viewpoint." Pp. 225-39. See Financing the War, IV A 1.
McInnes, Russell. "Investment Banking and Intergovernmental Exemptions." Pp. 57-64. See Tax Exemptions, IV B 2.
Pond, Chester B. "State Taxation of Defense Activities from State Standpoint." Pp. 240-53. See Financing the War, IV A 1.
Rhyne, Charles S. "Scope and Possibilities of Service Payments in Lieu of Property Taxes." Pp. 125-50. See Wartime Problems of State and Local Finance, O 2.
Studenski, Paul. "Bond Exemption--Unjustified Subsidy to State and Local Borrowing." Pp. 97-124. See Wartime Problems of State and Local Finance.
Taxes for Democracy. "Uncle Sam as Land Owner," Nos. 75-76 (February 27, 1943), 1-2. 5¢.
_____. "Uncle Sam as Taxpayer," No. 77 (March 26, 1943), 1. 5¢.
White, Charles P. "Local Taxes and In-Lieu Payments." Pp. 254-66. See Financing the War, IV A 1.

4. GRANTS-IN-AID AND SHARED TAXES. See also II B 1, II B 6 a, and II B 6 b.
Atkins, Carter W. See II B 1.
Blough, Roy. "Relative Place of Subventions and Tax Sharing." Pp. 83-97. See Tax Relations Among Governmental Units, V.
Bole, Robert D. See Johnson, Laurence B., and Bole, Robert D.
Bowers, Stanley J. See II B 1.
Buehler, Alfred G. See I A 3.
Burger, Alvin A. "Foreword." Pp. iii. See More State Aid or More Local Taxes?
Ecker-Racz, L. Laszlo. "Basis of Sharing Taxes." Pp. 98-116. See Tax Relations Among Governmental Units, V.
Fuller, Edgar. See II B 1.
Glander, C. Emory. "Multiple Approach to Problem." Pp. 17-21. See More State Aid or More Local Taxes?
Gornick, Alan L. See II B 1.
Henderson, Harold L. "Over-All Picture." Pp. 22-28. See More State Aid or More Local Taxes?
Holloway, Claude S. See II B 1.
Hurd, T. Norman. See II B 1.
Johnson, Laurence B., and Bole, Robert D. "No Panacea Here! Case Against Broadened Municipal Revenue Sources and for Increased State Aid." Pp. 6-11. See More State Aid or More Local Taxes?
Leland, Simeon E. See I A 3.
Lutz, Edward A. "Effect of New Federal Aid Highway Act on Federal-State Relations." Pp. 57-64. See Financing Highways, II B 6 a. Excerpted in Tax Policy, XXIII (December, 1956), 2-3.
Maxwell, James A. "Expanded State Aid Plus Imposition of Some New Taxes." Pp. 12-16. See More State Aid or More Local Taxes?
Miller, Herbert J. See II B 1.
Miller, William. See II B 1.
More State Aid or More Local Taxes? Forum Pamphlet Four. New York, 1948. 28 p. 50¢.
Mushkin, Selma J. "Study and Action Relating to Federal Grants-in-Aid." Pp. 34-52. See Federal-State-Local Tax Correlation, V. Excerpted in Tax Policy, XXI (February-March, 1957), 8.
Newcomer, Mabel. "Critical Appraisal of Federal and State Aid." Pp. 91-100. See Federal-State-Local Tax Correlation, V. Excerpted in Tax Policy, XXI (February-March, 1954), 3-6.
Newman, Herbert Ellis. See II B 1.
Raubinger, Frederick M. See II B 1.
Schmidt, A. W. See II B 1.
Smith, Wade S. See I A 3.
Stauffer, William H. "State Aid Goals." Pp. 117-27. See Tax Relations Among Governmental Units, V.
Studenski, Paul. "Alternatives to Grants-in-Aid." Pp. 101-13. See Federal-State-Local Tax Correlation, V. Excerpted in Tax Policy, XXI (February-March, 1954), 6-8.
Tax Policy. "Amount of Federal and State Aid," IX (June, 1942), 3-8. 25¢.
_____. "Federal and State Aid: Key Points Stressed at Tax Institute Symposium," XXI (February-March, 1954), 2-8. 50¢.
_____. "Principles of State Aid," II (August, 1935), 1-10. 25¢.
_____. "Sharing Taxes with Local Governments," I (April, 1934),

1-9. 25¢.

_____. See November-December, 1955, II B 1.

Taxes for Democracy. "That Perennial Prickle," No. 116 (June 20, 1945), 1. 5¢.

5. STATE CONTROL OVER LOCAL FINANCE

Bird, Frederick L. "State Impact on Metropolitan Area Finance." Pp. 150-60. See Financing Metropolitan Government, O 3.

Jones, Howard P. "State Restrictions on Local Financing Powers." Pp. 153-61. See Tax Relations Among Governmental Units, V.

Kilpatrick, Wylie. "State-Local Financial Relations--Deadlock or Constructive Reform?" Pp. 131-52. See Tax Relations Among Governmental Units, V.

Tax Policy. "Salvaging Democracy in Local Government," V (May, 1938), 1-8. 25¢.

6. REALLOCATION OF GOVERNMENTAL FUNCTIONS

Egger, Rowland. See VI A 2.

7. CONSOLIDATION AND FISCAL COORDINATION OF LOCAL UNITS

Ackley, Clarence E. See II B 1.

Alderfer, H. F. "Is Authority Financing Answer?" Pp. 224-32. See Financing Metropolitan Government, O 3.

Arnold, William. See II B 1.

Bird, Frederick L. See V 5.

Egger, Rowland. See VI A 2.

Hammer, Philip. "Can Each Unit 'Go It Alone'?" Pp. 215-23. See Financing Metropolitan Government, O 3.

Lascelles, G. Arthur. See VII B Canada.

Leland, Simeon E. See I A 3.

Pelham, Alfred M. See O 3.

Tax Policy. "Extravagant Hinterland of Government," II (March, 1935), 1-10. 25¢.

_____. See July, 1934, II B 1.

_____. See June-July, 1947, O 3.

_____. See January-February, 1955, O 3.

Taxes for Democracy. "How Many Taxing Units Do We Need?" No. 15 (January 24, 1940), 1. 5¢.

_____. "Stirrings in Florida," No. 112 (March 16, 1945), 1. 5¢.

Walker, Mabel L. See O 3.

_____. See I A 3.

Willoughby, Alfred. "Reorganization of Governmental Units." Pp. 162-73. See Tax Relations Among Governmental Units, V.

8. GOVERNMENTAL CENTRALIZATION

No items.

VI. FISCAL ADMINISTRATION

A. GENERAL

1. FEDERAL

Tax Policy. See June-July, 1949, II A 1.

2. STATE

Bird, Frederick L. "Removing Financial Roadblocks." Pp. 208-17. See Financing Highways, II B 6 a. Reprinted in Tax Policy, XXIII (November, 1956), 3-8. 25¢.

Burger, Alvin A. "Fiscal Responsibilities of State Governments in Winning War." Pp. 184-88. See Wartime Problems of State and Local Finance, O 2.

Charlesworth, James C. "New Management Tools for Commonwealth of Pennsylvania." Pp. 1-16. See Pennsylvania Tax Problem 1955, O 2.

Egger, Rowland. "Governmental Reorganization and Intergovernmental Relations in Virginia." Pp. 174-202. See Tax Relations Among Governmental Units, V.

Lawrence, Gayle K. "Personnel Administration." Pp. 8-12. See Pennsylvania Tax Problem 1955, O 2.

McMahon, Edwin. "Management Research." Pp. 14-16. See Pennsylvania Tax Problem 1955, O 2.

Seyler, William. "Program and Policy Research." Pp. 12-14. See Pennsylvania Tax Problem 1955, O 2.

Taxes for Democracy. "Lu-Lus and the Drummer's Pants," No. 131 (May 8, 1946), 1. 5¢.

3. LOCAL

Bird, Frederick L. "Wartime Fiscal Responsibilities of Municipalities." Pp. 198-200. See Wartime Problems of State and Local Finance, O 2.

_____. See VI A 2.

Ford, Robert S. "Meeting Fiscal Responsibilities Through Governmental Reform." Pp. 192-93. See Wartime Problems of State and Local Finance, O 2.

Frye, Arnold. "Fiscal Responsibilities of Smaller Municipalities."

VI A 3. LOCAL (continued)
Pp. 194-97. See Wartime Problems of State and Local Finance, O 2.
Smith, Wade S. See II B 1.

B. SPECIFIC

1. ACCOUNTING AND AUDITING
No items.

2. BUDGETING
Bradley, Andrew M. "Budget Making." Pp. 4-5. See Pennsylvania Tax Problem 1955, O 2.
Perloff, Harvey S. See II B 6.

DEBT ADMINISTRATION. See III B.

3. FINANCIAL REPORTING
No items.

4. PURCHASING
Taxes for Democracy. "More About Purchasing," No. 39 (May 29, 1941), 1. 5¢.
_____. "Sense and Nonsense in Public Purchasing," No. 38 (April 25, 1941), 1. 5¢.

5. TAX ADMINISTRATION. For administration of specific taxes, see items under each tax, I B.

a. GENERAL
Angell, Montgomery B. "Responsibilities Which Should Be Met by Executive Departments." Pp. 46-58. See Income Tax Administration, I B 9 a.
Barker, Carl. "Taxpayer's Stake in Efficient Tax Administration." Pp. 361-74. See Income Tax Administration, I B 9 a.
Chase, David B. "Post Review Practice Relating to Agreements." Pp. 194-96. See Income Tax Administration, I B 9 a.
Conlon, Charles F. "Harmonizing Federal, State, and Local Income Tax Administration." Pp. 350-58. See Income Tax Administration, I B 9 a.
Dandy, Thomas H. "Petty or Nuisance Adjustments." Pp. 197-200. See Income Tax Administration, I B 9 a.
Diamond, Leo A. "Procedure for Paying Allowed Refund Claim." Pp. 201-3. See Income Tax Administration, I B 9 a.
Fernald, Henry B. "Secret Rulings and Decisions." Pp. 204-6. See Income Tax Administration, I B 9 a.
Foley, Edward H., Jr. "Responsibilities Which Should Be Met by Executive Departments." Pp. 36-45. See Income Tax Administration, I B 9 a.
Gleeson, Gerald A. "Tax Administration in Secretary of Revenue's Office." Pp. 66-69. See Pennsylvania Tax Problem 1955, O 2.
Godfrey, W. "Waiver Form 872." Pp. 210-12. See Income Tax Administration, I B 9 a.
Income Tax Administration. See I B 9 a.
Johnson, James W. "Relations Between Taxpayers and Collector's Office." Pp. 92-95. See Income Tax Administration, I B 9 a.
Jones, Russel C. "Standards for Appraising Work of Income Tax Auditors." Pp. 273-82. See Income Tax Administration, I B 9 a.
Kassell, Mortimer M. See V 1 a.
Kostelanetz, Boris. "Voluntary Disclosure Policy." Pp. 229-30. See Income Tax Administration, I B 9 a.
Lasser, J. K. "Introduction to Practitioners' Round Table on Administration of Federal Income Taxes." Pp. 181-93. See Income Tax Administration, I B 9 a.
Lepawsky, Albert. See V 2.
Lore, Martin M. "Rulings." Pp. 231-33. See Income Tax Administration, I B 9 a.
Maloney, Vincent H. "Acquiescence by Commissioner in Tax Court Decisions." Pp. 234-35. See Income Tax Administration, I B 9 a.
Miller, Robert N. "Responsibilities Which Should Be Met by Congress." Pp. 21-35. See Income Tax Administration, I B 9 a.
Mitchell, George W. "Advocacy and Objectivity in Tax Administration." Pp. 75-80. See Income Tax Administration, I B 9 a.
Oliphant, Charles. "Relations Between Taxpayers and Central Administration." Pp. 96-101. See Income Tax Administration, I B 9 a.
Pierce, Dixwell L. See V 1 a.
Sutherland, William A. "Lack of Proper Direction of Policy." Pp. 241-44. See Income Tax Administration, I B 9 a.
Tax Policy. "Efficient Tax Administration—Sine Qua Non of Tax Equity," XV (April, 1948), 3-12. 25¢.
Tye, Charles W. "Nonacquiescence Weapon." Pp. 245-46. See Income Tax Administration, I B 9 a.
Wallace, Gerald L. "Finality of Administrative Settlements." Pp. 247-50. See Income Tax Administration,

I B 9 a.
Wiener, Arthur Wm. "Relations Between Taxpayers and Field Agents." Pp. 81-91. See Income Tax Administration, I B 9 a.

b. SIMPLIFICATION AND OTHER POLICY CHANGES TO FACILITATE ADMINISTRATION
Lasser, J. K. See VI B 5 a.
Taxes for Democracy. "Making Tax Payments Easy," No. 55 (March 11, 1942), 1. 5¢.
_____. See Nos. 91-92 (March 30, 1944), I B 9 f.

c. REVIEW AND EQUALIZATION. See also I B 15 c (1).
No items.

d. JUDICIAL REVIEW
Ballantine, Arthur A. "Responsibilities Which Should Be Met by Courts." Pp. 59-72. See Income Tax Administration, I B 9 a.
Slonim, Jay. "Law Governing Trial of Litigations." Pp. 236-40. See Income Tax Administration, I B 9 a.
Tax Policy. See March, 1940, I B 16.

VII. INTERNATIONAL AND FOREIGN PUBLIC FINANCE

A. INTERNATIONAL
Bloch, H. S. See IV A.
Kirk, Grayson. "Possible Tariff Policies of Future." Pp. 329-43. See Financing the War, IV A 1.
Newcomer, Mabel. "European Taxation of Business." Pp. 63-73. See How Shall Business Be Taxed? I A.
Tax Barriers to Trade. See V 1 b.
Tax Policy. "World Taxes Between Wars," X (July-August, 1943), 1-10. 25¢.
Wallace, Benjamin B. "Role of Tariffs in International Friction." Pp. 301-28. See Financing the War, IV A 1.

1. INTERNATIONAL DOUBLE TAXATION
Carroll, Charles R. "Inter-American Fiscal Relations." Pp. 240-47. See Tax Barriers to Trade, V 1 b.
Carroll, Mitchell B. "History of Movement to Remove Tax Barriers to International Trade." Pp. 205-24. See Tax Barriers to Trade, V 1 b.
Deparon, Paul. "Work of League of Nations on Tax Problems." Pp. 254-58. See Tax Barriers to Trade, V 1 b.

2. TAX CONVENTIONS
Carroll, Mitchell B. "Administrative Aspects of International Tax Conventions from Taxpayer Point of View." Pp. 387-409. See Income Tax Administration, I B 9 a.
_____. "Tax Treaties and Other Tax Provisions Which Foster or Check International Trade." Pp. 173-81. See How Should Corporations Be Taxed? I B 9 b.
_____. See VII A 1.
Fernald, Henry B. "Tax Barriers to International Trade." Pp. 248-53. See Tax Barriers to Trade, V 1 b.
King, Eldon P. "Tax Conventions of United States." Pp. 225-39. See Tax Barriers to Trade, V 1 b.
Sherfy, Raphael. "Administrative Aspects of International Tax Conventions from Government Point of View." Pp. 377-86. See Income Tax Administration, I B 9 a.

3. INTERNATIONAL FISCAL TRANSACTIONS
Tax Policy. "Lend-Lease and Mutual Aid," XI (April-May, 1944), 1-13. 25¢.
_____. "Lend-Lease Program," IX (March, 1942), 1-11. 25¢.

B. NATIONAL

AUSTRALIA
Buttenheim, Harold S. See I B 15 c.

CANADA
Buttenheim, Harold S. See I B 15 c.
Comstock, Alzada. See IV A 1 a.
Douglas, Monteath. See IV A 1 a.
Eaton, A. Kenneth. "Canadian Expeience in Curbing Inflation Through Fiscal Devices." Pp. 188-200. See Curbing Inflation Through Taxation, IV A 1 a.
Lascelles, G. Arthur. "Financing Toronto's New Metropolitan Government." Pp. 172-87. See Financing Metropolitan Government, O 3.
Perry, J. H. "Intergovernmental Fiscal Arrangements in Canada." Pp. 53-70. See Federal-State-Local Tax Correlation, V.
Petrie, J. R. "Some Aspects of Recent Corporation Income Tax Legislation in Canada," Tax Policy, XVII (September-October, 1950),

VII B CANADA (continued)
3-16. 50¢.
_____. "Canada Tries Indirect Control of Inflation," Tax Policy, XVIII (May-June, 1951), 3-12. 50¢.
Rowland, A. H. "Canadian Experience in Decentralization of Administration." Pp. 102-12. See Income Tax Administration, I B 9 a.
Tax Policy. See February, 1943, VII B Great Britain.
Taxes for Democracy. "How Canada Did It." No. 80-81 (May 5, 1943), 1-2. 5¢.
_____. See No. 53 (February, 1942), VII B Great Britain.
Wynne, William H. "Canadian War Finance." Pp. 284-98. See Financing the War, IV A 1.

CHINA
Taxes for Democracy. "Taxes in Rice," No. 113 (May 10, 1945), 1. 5¢.

FRANCE
Tax Policy. "French Tax Tangle," XXII (March, 1955), 2-8. 25¢.

GERMANY
Comstock, Alzada. See IV A 1 a.
Newcomer, Mabel. "Coordination of State and Local Revenues in Germany." Pp. 4-8. See Annual Meeting Papers 1933, I A.

GREAT BRITAIN
Collins, Arthur. "Occupancy Taxes in Great Britain." Pp. 5-12. See Should United States Adopt British System of Assessing Realty? I B 15 c (1).
Comstock, Alzada. See IV A 1 a.
Douglas, Monteath. See IV A 1 a.
Murphy, Mary E. "England's Experience in Curbing Inflation Through Fiscal Devices." Pp. 201-22. See Curbing Inflation Through Taxation, IV A 1 a.
_____. "Final Report of British Royal Commission on Taxation," Tax Policy, XXII (June-July, 1955), 3-16. 50¢.
_____. "Tax Reform Proposals in Great Britain," Tax Policy, XVIII (July-August, 1951), 3-16. 50¢.
Tarleau, Thomas N. See I B 9 a (1).
Tax Policy. "British Tax System," X (May, 1943), 1-9. 25¢.
_____. "Controlling Inflation Through Taxation in Great Britain and Canada," X (February, 1943), 1-8. 25¢.
Taxes for Democracy. "British and Canadian Income Taxes," No. 53 (February 12, 1942), 1. 5¢.
Thomas, Brinley. "How Britain Is Avoiding Inflation." Pp. 269-83. See Financing the War, IV A 1.

INDIA
Gopal, M. H. "Union-State Financial Relations in India." Pp. 71-75. See Federal-State-Local Tax Correlation, V.

ITALY
Tesoro, George A. "Italy's Experience in Curbing Inflation Through Fiscal Devices." Pp. 163-87. See Curbing Inflation Through Taxation, IV A 1 a.

NEW ZEALAND
Buttenheim, Harold S. See I B 15

UNION OF SOVIET SOCIALIST REPUBLICS
Arnold, Arthur Z. "Controlling Inflation in U.S.S.R." Pp. 153-62. See Curbing Inflation Through Taxation, IV A 1 a.

Tax Institute Books . . .

SYMPOSIUM VOLUMES:

HOW SHALL BUSINESS BE TAXED?	$2.50
TAX RELATIONS AMONG GOVERNMENTAL UNITS	2.50
TAX EXEMPTIONS	2.50
PROPERTY TAXES	2.50
TAX BARRIERS TO TRADE	2.50
FINANCING THE WAR	2.50
WARTIME PROBLEMS OF STATE AND LOCAL FINANCE	2.50
CURBING INFLATION THROUGH TAXATION	2.50
HOW SHOULD CORPORATIONS BE TAXED?	4.00
INCOME TAX ADMINISTRATION	6.00
TAXATION AND BUSINESS CONCENTRATION	5.00
EXCESS PROFITS TAXATION	5.00
THE LIMITS OF TAXABLE CAPACITY	5.00
FEDERAL, STATE, LOCAL TAX CORRELATION	5.00
FINANCING METROPOLITAN GOVERNMENT	5.00
FINANCING EDUCATION IN THE PUBLIC SCHOOLS	5.00
FINANCING HIGHWAYS	5.00

* * *

TAX YIELDS COMPILATIONS:

TAX YIELDS: 1939	2.50
TAX YIELDS: 1940	2.50
TAX YIELDS: 1941	2.50

* * *

PANEL DISCUSSIONS:

CAPITAL GAINS TAXATION	3.00
ECONOMIC EFFECTS OF SECTION 102	5.00

* * *

PENNSYLVANIA CONFERENCE PROCEEDINGS:

THE PENNSYLVANIA TAX QUESTION	2.00
THE PENNSYLVANIA TAX PROBLEM 1955	3.00
PENNSYLVANIA TAX PROBLEMS IN 1957	3.00

* * *

METROPOLITAN ECONOMICS SERIES:

BUSINESS ENTERPRISE AND THE CITY	3.00